ANNUAL FINANCIAL REPORT
OF THE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
FOR THE
FISCAL YEAR ENDED JUNE 30, 1982

DEPARTMENT OF ADMINISTRATION

DON H. ROHRER, DIRECTOR

DIVISION OF ACCOUNTS AND CONTROL

EDWARD N. CASPER, STATE CONTROLLER

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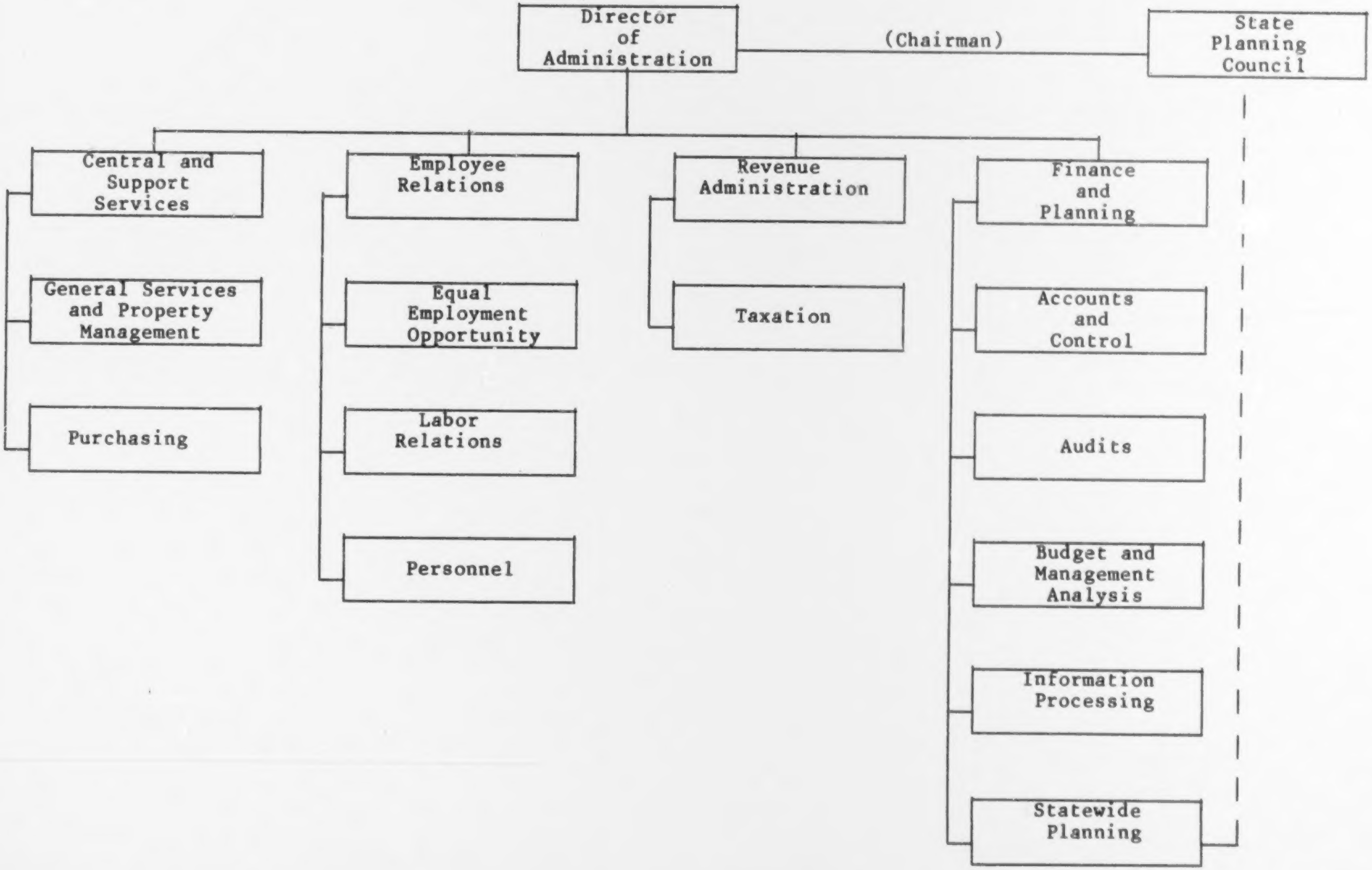
DEPARTMENT OF ADMINISTRATION


Director of Administration
(Chairman)
State Planning Council
Central and Support Services
General Services and Property Management
Purchasing
Employee Relations
Equal Employment Opportunity
Labor Relations
Personnel
Revenue Administration
Taxation
Finance and Planning
Accounts and Control
Audits
Budget and Management Analysis
Information Processing
Statewide Planning

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
OFFICE OF THE DIRECTOR
State House
Providence, R.I. 02903

December 13, 1982

The Honorable J. Joseph Garrahy
Governor of Rhode Island
Executive Chamber, State House
Providence, RI 02903

Dear Governor Garrahy:

Transmitted herewith is the Annual Financial Report of the State of Rhode Island and Providence Plantations for the fiscal year ended June 30, 1982, as prepared by the State Controller, Edward N. Casper.

This report is based on the national standards of financial reporting as promulgated by the National Council on Governmental Accounting. It contains the certificate of the State Auditor General, as provided for by Section 35-7-10 of the General Laws.

Sincerely,

Don N. Rohrer
DIRECTOR

Enclosure

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
OFFICE OF THE STATE CONTROLLER
544 Elmwood Avenue
Providence, R. I. 02907

December 13, 1982

Mr. Don H. Rohrer, Director
Department of Administration
State House
Providence, Rhode Island

Dear Mr. Rohrer:

In accordance with Section 35-6-1 of the General Laws, I am glad to submit to you the Annual Financial Report of the State of Rhode Island and Providence Plantations for the fiscal year ended June 30, 1982, based upon General Purpose Financial Statements prepared by this office and as examined by the Auditor General of the State of Rhode Island.

Notes to the General Purpose Financial Statements start on page 24 and are important to facilitate a technical understanding of the various statements.

This report has been prepared on the basis of the national standards under generally accepted accounting principles (GAAP). The basic sources of GAAP include Governmental Accounting, Auditing, and Financial Reporting (GAAFR) and American Institute of Certified Public Accountants Audit Guide (AICPA) and Statements 1 and 2 issued by the National Council on Governmental Accounting (NCGA).

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
DETAIL ANALYSIS OF BUDGETARY OPERATIONS
For the Fiscal Year Ended June 30, 1982

	Total	General Revenue	Restricted Revenue	Federal Grants	Intrafund Transfers
Excess of Current Year Appropriations Over Current Revenues					
Appropriations	$1,149,214,666	$834,172,111	$12,214,468	$302,286,063	$542,024
Revenues	1,105,992,970	790,950,415	12,214,468	302,286,063	542,024
Decrease in Fund balance	$ 43,221,696	$ 43,221,696			
Analysis of Appropriations Lapsed to Fund Balance					
Current Year Appropriations	$1,149,214,666	$834,172,111	$12,214,468	$302,286,063	$542,024
Reappropriations (Net) 1981	(6,273,912)	5,066,072	2,080,118	(13,545,749)	125,647
Total Available	$1,142,940,754	$839,238,183	$14,294,586	$288,740,314	$667,671
Expenditures	1,134,540,620	821,246,910	11,852,064	300,773,975	667,671
Net Unencumbered Balance	$ 8,400,134	$ 17,991,273	2,442,522	(12,033,661)	
Reimbursements Due from Federal Government	20,102,074			20,102,074	
Unencumbered Appropriations	$ 28,502,208	$ 17,991,273	$ 2,442,522	$ 8,068,413	
Reappropriations - 1982	14,828,819	4,308,889	2,451,517	8,068,413	
Adjustment - Restricted Revenue Accruals	(25,166)		(25,166)		
Unencumbered Appropriations Lapsed to Fund Balance	$ 13,698,555	$ 13,682,384	$ 16,171		
Result of Budgetary Operations -					
Decrease in Fund Balance	$ 29,523,141	$ 29,539,312	$ (16,171)		
Adjustment of Prior Year Transaction	1,665,107	1,665,107			
Decrease in Fund Balance	$ 27,858,034	$ 27,874,205	$ (16,171)		

Parentheses denote red figure.

In addition to this comprehensive report, a condensed financial report which highlights the principal financial operations covered by this report is available for general distribution. The general public is invited to obtain copies of this condensed report from the State Controller's Office.

This is the forty-third annual financial report prepared by the Division of Accounts and Control. The General Fund, which is maintained to finance all authorized governmental activities not provided by special funds and other governmental funds, includes Taxes and Accounts Receivable after an allowance for uncollectibles in the revenues; expenditures are recorded as liabilities incurred upon delivery of goods or services rendered.

The financial statements in the annual report include as a separate fund type, the State University and Colleges.

The cash and investments as of June 30, 1982 decreased $15,583,120 from the prior year. Payroll and employee benefits were accrued in the amount of $12,935,416 which is approximately 120% of the last biweekly payroll period in June, 1982. This was paid off in July, 1982 and only 80% of the first payroll was charged to fiscal year 1982-1983.

The Fund Balance Available at June 30, 1982 to finance appropriations of the following year amounted to $3,173,953. Current year Budgetary Operations resulted in a decrease in available Fund Balance of $27,858,034.

Appropriations exceeded Revenues by	$43,221,696
Less: Appropriations Lapsed to Fund Balance	13,698,555
Decrease in Fund Balance from Budgetary Operations	$29,523,141
Decrease in Fund Balance from Advances Imprest Cash and Other Funds (Net)	402,005
	$29,925,146
Increase in Fund Balance from Adjustments of Prior Year Transactions	$ 2,067,112
Decrease in Fund Balance	$27,858,034

General Revenues increased $71.8 million or 10.0%.

Total General Fund Revenues increased $70 million or 6.8%.

Revenues	1982	1981	Increase (Decrease)
General Revenue			
Taxes and Import Fees	$ 664,557,767	$ 602,602,507	$61,955,260
Departmental Revenue	126,392,648	114,094,489	12,298,159
Shared Federal Revenue		2,465,606	(2,465,606)
Total General Revenue	$ 790,950,415	$ 719,162,602	$71,787,813
Departmental Restricted Revenue	$ 12,214,468	$ 11,239,898	$ 974,570
Intrafund Transfers	542,024	2,379,623	(1,837,599)
Federal Grants	302,286,063	303,236,880	(950,817)
Total Revenue	$1,105,992,970	$1,036,019,003	$69,973,967

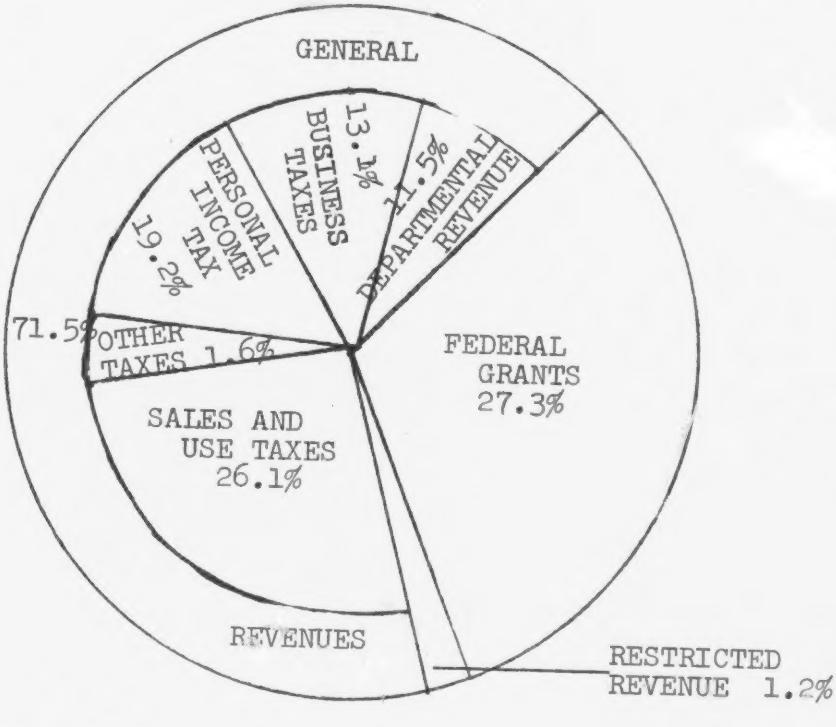
General Revenue Expenditures increased $64.8 million or 8.6%.

Total General Fund expenditures increased $67.4 million or 6.3%.

Expenditures

	1982	1981	Increase (Decrease)
General Revenue	$ 821,246,910	$ 753,986,352	$67,260,558
Federal Shared Revenue		2,465,606	(2,465,606)
General Appropriations	$ 821,246,910	$ 756,451,958	$64,794,952
Departmental Restricted Revenue	$ 11,852,064	$ 11,267,912	$ 584,152
Intrafund Transfers	667,671	2,662,884	(1,995,213)
Federal Grants	300,773,975	296,711,996	4,061,979
Total Expenditures	$1,134,540,620	$1,067,094,750	$67,445,870

The following pie chart shows percentages of total revenues collected.



For further information concerning General Fund revenues, refer to the following Exhibits:

A-3	General Fund - Statement of Revenues - Estimated and Actual.
S-1	General Fund Revenues - Ten Years.
S-2	Chart of Revenues - Ten Years.
S-3	General Revenue by Sources - Ten Years.
S-4	Summary of Principal Sources of General Revenue - Ten Years.
S-23	Chart of Federal Grants Received - All Funds - Ten Years.

See S-4-2 for tax rate changes last ten years on Principal Sources of General Revenue.

MAJOR PURPOSES OF EXPENDITURES

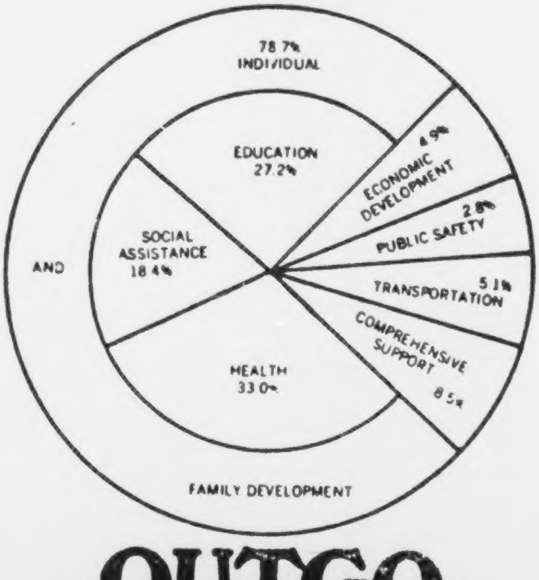
The total expenditures of the General Fund classified as to major purposes for the current year (Exhibit S-8) and the previous fiscal year are summarized below.

	Amount in Thousands			
	1982	1981	Increase	Percent of Increase
Personal Services	$ 235,150	$ 225,664	$ 9,486	4.2
Benefit Programs	55,186	45,251	9,935	22.0
Contractual Services	18,726	15,914	2,812	17.6
Operating Supplies and Expenses	82,116	81,287	829	1.0
Capital Outlay	6,946	6,915	31	.4
Grants and Claims	611,447	574,493	36,954	6.4
Fixed Charges	34,357	31,109	3,248	10.4
Transfers	90,613	86,462	4,151	4.8
	$1,134,541	$1,067,095	$ 67,446	6.3

Expenditures by function of government presented in Exhibit S-7 show that the major increases are in:

Health	$33.8	million or	9.9%	over	last year
Social Assistance	12.5	"	6.4%	"	" "
Education	15.5	"	5.3%	"	" "
Comprehensive Support	8.0	"	9.0%	"	" "

Following is a pie chart showing percentage of total expenditures by function.



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For further information concerning General Fund expenditures, refer to the following exhibits:

A-5	Statement of Expenditures Compared with Appropriations
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S-6	Chart of Expenditures - 10 Years
S-7	Expenditures by Function - 5 Years
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S-9	Federal Grant Expenditures - 5 Years
S-11 thru 16	State Assistance classified by Cities and Towns
S-25	Statement of Expenditures - General Fund and Special Revenue Funds
S-26	Summary of Expenditures by Budget Accounts for General Fund and Special Revenue Funds

STATE EMPLOYEES' BENEFIT PROGRAMS (Exhibits S-8, S-21, S-26)

The cost of personal services includes the cost of such fringe benefits as overtime pay, longevity, and incentive increase, shift differential, sick and vacation pay, guaranteed additional holiday pay for certain employees, in addition to the following expenditures for Employees' Benefit Programs:

General Fund	Amount in Thousands		
Programs	1982	1981	Increase (Decrease)
Pension and Retirement	$22,981	$18,357	$ 4,624
Federal Old Age and Survivors' Insurance	14,167	12,875	1,292
Unemployment Compensation	2,015	1,481	534
Medical, Hospital, and Surgical Insurance	15,908	12,431	3,477
Group Life Insurance	$ 114	$ 106	$ 8
Total	$55,185	$45,250	$ 9,935

As indicated in Exhibit S-21, state employees are required to share the cost of these programs. For 1982, the employee cost (all funds) was $39,194,531, the state cost $82,511,460, total cost $121,705,991.

There are comments and notes in Sections preceding the statements of certain Special Funds.

The accompanying statements are based on principles stated by the National Council of Governmental Accounting (NCGA) in the GAAFR Restatement Principles. A set of basic principles applicable to governmental accounting and reporting has been developed for governmental units. These principles provide guidance for accounting and reporting for governmental units.

The Comprehensive Annual Financial Report contains introductory information, combined statements, combining statements, and individual Fund and Account Group statements plus certain schedules to demonstrate financial relationship and statistical data.

In closing, I would like to mention that this annual report is based on the State's financial activities during the fiscal period ended June 30, 1982 when the Office of the State Controller was headed by my predecessor, James A. Carter, (recently retired) whose outstanding leadership, valuable years of experience, and accounting knowledge contributed immensely to its preparation and completion.

Respectfully submitted,

Edward N Casper

EDWARD N. CASPER
State Controller

FINANCIAL SECTION

State of Rhode Island and Providence Plantations

GENERAL ASSEMBLY
Office of the Auditor General
87 PARK STREET
PROVIDENCE, RHODE ISLAND 02908

ANTHONY PICCIRILLI
Auditor General

December 13, 1982

Finance Committee of the House of Representatives and
Joint Committee on Legislative Affairs, General Assembly
State of Rhode Island and Providence Plantations

We have examined the combined financial statements of the State of Rhode Island and Providence Plantations at June 30, 1982 and for the year then ended as listed below:

	Exhibit
Combined Balance Sheet - All Fund Types and Account Groups	I
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Trust Funds	II
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - University and Colleges - All Governmental Fund Types	III
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types	IV
Combined Statement of Changes in Financial Position - All Proprietary Fund Types	V
Statement of General Revenues and Expenditures, Budget and Actual - General Fund	VI
Combined Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - University and Colleges - General Educational Funds	VII

Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The State has not completed the accumulation of historical information as to the cost and classification of its investment in general fixed assets. Accordingly, the combined balance sheet does not include the statement of the general fixed assets account group which is required by generally accepted accounting principles.

As explained in Note 7 to the combined financial statements, there are uncertainties within the enterprise fund types concerning loss exposure arising from certain insured mortgage agreements and, also, the recovery of previously made guarantee payments through legal actions.

In our opinion, (1) except for the omission of a statement of the general fixed assets account group from the combined balance sheet, and (2) subject to the effects of such adjustments, if any, as might be required in the financial statements of the enterprise funds had the outcome of the uncertainties referred to in the preceding paragraph been known, the combined financial statements present fairly the financial position of the State of Rhode Island and Providence Plantations at June 30, 1982, and the results of its operations and the changes in the financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements, as a whole. The accompanying combining and individual fund and account group statements and schedules, as enumerated in the table of contents (A-1 through H-3), are not necessary for a fair presentation in conformity with generally accepted accounting principles of the financial position of the State, and the results of its operations and the changes in the financial position of its proprietary fund types, but are presented as additional financial information that is appropriate for the State's comprehensive annual financial report. These additional statements and schedules have been subjected to the tests and other auditing procedures applied in the examination of the combined financial statements of the State and, in our opinion, are fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Sincerely,

Anthony Piccirilli

Anthony Piccirilli, C.P.A.
Auditor General

FINANCIAL SECTION

Exhibit/ Schedule

GENERAL PURPOSE FINANCIAL STATEMENTS:

Combined Balance Sheet - All Fund Types and Account Groups.......... I

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types and Trust Funds.......... II

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - University and Colleges - Governmental Fund Types.......... III

Combined Statement of Revenues, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types.......... IV

Combined Statement of Changes in Financial Position - All Proprietary Fund Types.......... V

Statement of General Revenues, Expenditures, Budget and Actual - General Fund.......... VI

Combined Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - University and Colleges - General Educational Funds.......... VII

Notes to Combined Financial Statements

Exhibit I-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1982

Assets	Governmental Fund Types *(4) General (A-1)	*(5) Special Revenue (B-1)	Debt Service Sinking (C-1)	Bond Capital (D-1)	Proprietary Fund Types *(7) Enterprise (E-1)	*(8) Internal Service (F-1)	*(9) Trust and Agency (G-1)	*(10) General Long-Term Debt (H-1)	University and College Fund Types *(6) Governmental (B-9)	Fiduciary (B-10)	General Long-Term Debt (B-11)	Totals (Memorandum Only) June 30, 1982	June 30, 1981
Cash	$ 5,209,197	$ 5,855,789	$ 20	$ 271,224	$ 2,473,561	$4,572,923	$ 5,320,779		$ 6,699,965	$ 431,831	$	$ 30,835,289	$ 25,116,243
Cash with Fiscal Agent									3,762,006			3,762,006	3,531,760
Funds in Trust (Custody of U. S. Treasury)		27,133,036										27,133,036	28,455,036
Investments	13,916,998	51,971,840	500,000	12,301,250	12,622,028	658,000	633,050,633		739,180	272,094		726,032,023	633,144,106
Receivables (Net of Allowance for Uncollectibles)													
Taxes	25,639,873	5,147,867										30,787,740	38,331,462
Accounts	9,410,893	1,908,689			5,278,269	1,268,853	21,245		1,962,766	8,854		19,859,569	19,228,031
Accrued Interest					213,128				13,159			226,287	280,771
Notes and Loans					1,875,952				8,800,360			10,676,312	9,773,030
Due from Other Funds	3,802,500	38,141,401			200				1,032,788			42,976,889	43,221,867
Due from Other Governments and Agencies	20,102,074	8,002,657		3,249,938	919,375		1,956					32,276,000	36,491,641
Inventories					334,344	1,764,729			1,652,484			3,751,557	3,695,156
Prepaid Expenses					77,958							77,958	109,842
Deferred Compensation in Hands of Insurance - Carriers							11,326,092					11,326,092	9,310,457
Federal and Municipal Allocations Unexpended		131,524,518										131,524,518	134,382,277
State Allocations Unexpended		1,034,023										1,034,023	10,245,664
State Bonds Authorized and Unissued				89,794,600								89,794,600	124,794,600
Land					1,628,054							1,628,054	377,204
Fixed Assets					43,768,314	2,678,481						46,446,795	35,136,723
Accumulated Depreciation					(11,937,807)	(1,766,690)						(13,704,497)	(12,327,130)
Unbilled Charges - Current									1,456,734			1,456,734	1,610,268
Other Assets					651,361				556,461			1,207,822	839,557
Amount Available in Debt Service Funds								500,000			2,313,194	2,813,194	3,004,210
Amount to be Provided for Retirement of General Long-Term Debt								214,560,000			18,064,806	232,624,806	221,189,790
Total Assets	$78,081,535	$270,719,820	$ 500,020	$105,617,012	$57,904,737	$9,176,296	$649,720,705	$215,060,000	$ 26,675,903	$ 712,779	$20,378,000	$1,434,546,807	$1,369,942,565

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1982

Exhibit 1-2

	Governmental Fund Types				Proprietary Fund Types				University and College Fund Types			Totals (Memorandum Only)	
	*(4)	*(5)			*(7)	*(8)	*(9)	*(10)	*(6)				
LIABILITIES AND FUND EQUITY	General (A-1)	Special Revenue (B-1)	Debt Service Sinking (C-1)	Bond Capital (D-1)	Enterprise (E-1)	Internal Service (F-1)	Trust and Agency (G-1)	General Long-Term Debt (H-1)	Governmental (B-9)	Fiduciary (B-10)	General Long-Term Debt (B-11)	June 30, 1982	June 30, 1981**
Liabilities:													
Vouchers and Accounts Payable	$40,930,604	$ 4,772,146	$	$ 1,032,972	$ 1,845,045	$3,535,812	$ 461,132	$	$ 6,052,678	$ 2,493	$	$ 58,632,882	$ 53,204,695
Due to Other Funds				37,988,817	$ 1,323,572	3,477,500			830,052	202,736		43,822,677	$ 43,980,242
Due to Other Governments and Agencies	1,309,643	102,006,205			52,847		6,765,598		49,255			110,183,548	120,388,571
Due to State Employees - R.I. Deferred Compensation							11,326,092					11,326,092	9,310,457
Due to Insurance Carriers and Others							52,688					52,688	79,303
Accrued Liabilities	12,935,416	766,673			651,355	284,969	3,940					14,642,353	12,630,684
Deferred Revenue		2,317,778			1,294,340				2,811,396			6,423,514	3,931,266
Custodial Account							1,551,888			507,550		2,059,438	2,314,348
Notes Payable													3,440,000
Other Liabilities	1,427,675	7,349		1,060	974,118							2,410,202	1,907,662
Debt Service - 1976 Veterans' Bonus Loan													517,635
Bonds Payable					10,165,000			215,060,000			20,378,000	245,603,000	231,409,000
Loans Payable					9,958,258							9,958,258	
Total Liabilities	$56,603,338	$109,870,151	$	$ 39,022,849	$26,264,535	$7,298,281	$ 20,161,338	$215,060,000	$ 9,743,381	$ 712,779	$20,378,000	$ 505,114,652	$ 483,113,863
Fund Equity:													
Equity in Fixed Assets of Automotive Equipment Fund	$	$	$	$	$	$ 911,791	$	$	$	$	$	$ 911,791	$ 880,452
Contributions for Construction					17,156,963							17,156,963	17,031,516
Reserved for Purchase and/or Replacement of Motor Vehicles						637,264						637,264	487,800
Reserved for Federal Food Commodities						296,442						296,442	281,280
Reserved for First Mortgage Commitment					60,000							60,000	
Retained Earnings					14,423,239	32,518						14,455,757	11,007,528
Fund Balance:													
Reserved for Encumbrances		43,842,204		8,696,941			42,233					52,581,378	31,027,906
Reserved for Incompleted Projects		42,889,296		32,773,020					317,990			75,980,306	75,459,495
Reserved for Debt Retirement			500,020						3,156,695			3,656,715	3,510,398
Appropriations Carried Forward	14,828,819											14,828,819	16,072,003
Reserved for Imprest Cash Advances	97,925	1,370										99,295	97,290
Reserved for Advances to Internal Service Funds	3,377,500											3,377,500	2,977,500
Other Reserves - University and Colleges									13,457,837			13,457,837	12,871,286
Stabilization and Premium Reserves - Group Life Insurance							800,089					800,089	497,709
Unreserved	3,173,953	74,116,799		25,124,202			628,717,045					731,131,999	714,626,539
Total Fund Equity	$21,478,197	$160,849,669	$ 500,020	$ 66,594,163	$31,640,202	$1,878,015	$629,559,367	$	$ 16,932,522	$	$	$ 929,432,155	$ 886,828,702
Total Liabilities and Fund Equity	$78,081,535	$270,719,820	$ 500,020	$105,617,012	$57,904,737	$9,176,296	$649,720,705	$215,060,000	$ 26,675,903	$ 712,779	$20,378,000	$1,434,546,807	$1,369,942,565

*See Notes to Combined Financial Statements.
** Restated
Parentheses denote red figure.

Exhibit II

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND TRUST FUNDS

For the Fiscal Year Ended June 30, 1982

	Governmental Fund Types					Totals (Memorandum Only)	
	*(4) General (A-2)	*(5) Special Revenue (B-2)	Debt Service Sinking (C-2)	Bond Capital (D-2)	*(9) Trust and Agency (G-2)	Year Ended June 30, 1982	June 30, 1981**
Revenues:							
Taxes	$ 664,557,767	$123,616,091	$	$	$	$ 788,173,858	$ 722,274,688
Fines and Penalties	7,884,545					7,884,545	5,895,199
Licenses, Fees, Sales, and Services	95,577,284	1,620,740			1,177,083	98,375,107	87,400,720
Shared Federal Revenue							2,465,606
Departmental Restricted Revenues	12,214,468					12,214,468	11,239,898
Intergovernmental Revenue							
Federal	302,286,063	53,234,340		4,747,758		360,268,161	366,356,456
State		2,860,153				2,860,153	7,629,791
Municipal		388,097				388,097	781,278
Contributions		3,478,854			89,222,323	92,701,177	79,748,639
Income from Investments	4,022,962	7,018,151	36,563		56,766,543	67,844,219	56,671,362
Intrafund Transfers	542,024					542,024	2,379,623
Unclaimed Property					1,330,442	1,330,442	1,212,402
Miscellaneous Income	18,907,857	286,566			660,513	19,854,936	20,252,976
State Bonds Authorized							32,894,600
Total Revenues	$1,105,992,970	$192,502,992	$ 36,563	$ 4,747,758	$149,156,904	$1,452,437,187	$1,397,203,238
Expenditures:							
Individual and Family Development	$ 893,076,125	$145,132,260	$	$ 13,652,121	$ 56,334,580	$1,108,195,086	$1,027,954,353
Economic Development	55,312,730	21,247,907		591,620		77,152,257	87,327,615
Public Safety	31,392,387	2,377,883				33,770,270	29,133,005
Transportation	57,668,718	33,237,640		15,540,752		106,447,110	107,259,422
Comprehensive Support	97,090,660					97,090,660	89,065,721
Miscellaneous Expenses					931,329	931,329	652,235
Total Expenditures	$1,134,540,620	$201,995,690	$	$ 29,784,493	$ 57,265,909	$1,423,586,712	$1,341,392,351
Excess of Revenues over (under) Expenditures	$ (28,547,650)	$ (9,492,698)	$ 36,563	$(25,036,735)	$ 91,890,995	$ 28,850,475	$ 55,810,887
Other Financing Sources (Uses):							
Decrease in Reappropriations	$ 1,147,840	$	$	$	$	$ 1,147,840	$ 5,987,557
Decrease in Amounts due from Federal Government	(2,148,497)					(2,148,497)	(3,015,196)
Adjustments-Prior Year Transactions	413,809					413,809	(6,482,177)
Prior Year Expenditure Refund	1,019,351					1,019,351	1,719,939
Prior Year Expenditure Adjustments	359,118					359,118	509,474
Interfund and Intrafund Transfers	(402,005)	1,367,349	(36,543)		(2,228,453)	(1,299,652)	(1,263,419)
Employers' Direct Repayment of Advance from Federal Unemployment Account		10,214,273				10,214,273	9,025,865
Repayment of Loan to R.I. Port Authority and Economic Development Corporation	300,000					300,000	200,000
Total Other Financing Sources (Uses)	$ 689,616	$ 11,581,622	$(36,543)	$	$ (2,228,453)	$ 10,006,242	$ 6,682,043
Increase (Decrease) in Fund Balance	$ (27,858,034)	$ 2,088,924	$ 20	$(25,036,735)	$ 89,662,542	$ 38,856,717	$ 62,492,930
Fund Balance, July 1	31,031,987	158,760,745	500,000	91,630,898	539,896,825	821,820,455	759,327,525
Fund Balance, June 30	$ 3,173,953	$160,849,669	$500,020	$ 66,594,163	$629,559,367	$ 860,677,172	$ 821,820,455

*See Notes to Combined Financial Statements.
** Restated
Parentheses denote red figure.

Exhibit III

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

UNIVERSITY AND COLLEGES

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1982

	University of Rhode Island (B-13)	Rhode Island College (B-16)	Community College of Rhode Island (B-19)	*(6) Totals Year Ended June 30, 1982	June 30, 1981**
Revenues:					
Student Tuition and Fees	$ 20,645,217	$ 6,485,137	$ 5,083,283	$ 32,213,637	$ 27,645,367
State Appropriations	44,317,303	20,644,914	16,800,852	81,763,069	78,073,774
Federal Appropriations - Restricted		23,310		23,310	23,310
Grants, Gifts, and Student Aid:					
Federal	24,885,655	4,463,807	2,578,536	31,927,998	32,980,556
State	1,084,577	745,598	161,479	1,991,654	2,346,275
Private	1,857,297		78,061	1,935,358	1,173,891
Educational Activities Revenue		307,756		307,756	296,826
Auxiliary Enterprise Revenue	17,280,088	3,356,884	1,796,045	22,433,017	19,448,846
Investment Income	295,396	534,556	258,218	1,088,170	1,056,370
Interest Income on Loans		27,762		27,762	23,042
Other Sources	3,795,155	144,463	470,775	4,410,393	3,542,284
Total Revenues	$ 114,160,688	$ 36,734,187	$ 27,227,249	$ 178,122,124	$ 166,610,541
Expenditures:					
Personnel Services	$ 60,612,341	$ 24,080,298	$ 16,745,754	$ 101,438,393	$ 94,025,863
Operating Expenses:					
Cost of Sales	4,204,245	1,221,370	1,178,042	6,603,657	6,045,303
Out of State Travel	335,384	78,360	14,970	428,714	383,959
Repairs	1,434,457	733,983	300,678	2,469,118	3,105,754
Utilities	5,108,255	1,360,083	1,013,190	7,481,528	7,450,965
Other	9,186,386	2,926,127	1,915,706	14,028,219	12,983,241
Sponsored Programs	19,433,711		484,498	19,918,209	18,713,106
Student Aid	6,899,195	3,649,109	2,663,709	13,212,013	13,052,792
Capital	3,055,182	1,228,334	616,326	4,899,842	4,983,842
Debt Service:					
College Obligations	1,146,494	236,721	55,256	1,438,471	1,640,565
State Obligations	2,387,610	1,110,700	1,805,751	5,304,061	5,922,475
Provision for Doubtful Loans		101,226		101,226	21,179
Loan Cancellations		40,399		40,399	48,233
Total Expenditures	$ 113,803,260	$ 36,766,710	$ 26,793,880	$ 177,363,850	$ 168,377,277
Excess of Revenues over (under) Expenditures	$ 357,428	$ (32,523)	$ 433,369	$ 758,274	$ (1,766,736)
Other Financing Sources (Uses):					
Operating Transfers In	$ 1,240,058	$ 167,205	$ 61,260	$ 1,468,523	$ 1,456,746
Operating Transfers Out:					
Mandatory	(950,272)	(114,876)	(55,256)	(1,120,404)	(1,220,036)
Nonmandatory	(289,786)	(52,329)	(6,004)	(348,119)	(236,710)
1982 Board of Governors for Higher Education Transfers	105,913	(55,836)	(50,077)		
Total Other Financing Sources (Uses)	$ 105,913	$ (55,836)	$ (50,077)	$	$
Increase (Decrease) in Fund Balance	$ 463,341	$ (88,359)	$ 383,292	$ 758,274	$ (1,766,736)
Fund Balances, July 1	11,716,814	3,563,473	893,961	16,174,248	17,940,984
Fund Balances, June 30	$ 12,180,155	$ 3,475,114	$ 1,277,253	$ 16,932,522	$ 16,174,248

*See Notes to Combined Financial Statements.

**Restated

Parentheses denotes red figure.

Exhibit IV

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES

For the Fiscal Year Ended June 30, 1982

	*(7) Enterprise (E-2)	*(8) Internal Service (F-2)	Totals (Memorandum Only) Year Ended June 30, 1982	Totals (Memorandum Only) Year Ended June 30, 1981**
Revenues:				
Sales	$37,782,601	$41,867,093	$79,649,694	$64,873,396
Municipal Assessments	1,544,000		1,544,000	
Collections of Guarantee Fees	1,272,525		1,272,525	1,212,526
Appropriation from General Fund	6,700,919	52,000	6,752,919	5,393,562
Federal Grants	2,179,614		2,179,614	1,898,287
Lease and Sale of Property, Registration Fees, and Easements	197,171		197,171	153,684
Interest Earnings	1,998,809	91,137	2,089,946	2,194,915
Contributions	18,963		18,963	27,738
Miscellaneous	4,315	162	4,477	9,514
Recoveries of Defaulted Mortgages	25,000		25,000	
Proceeds from Land Taking	98,000		98,000	
Total Revenues	$51,821,917	$42,010,392	$93,832,309	$75,763,622
Expenses:				
Supplies, Materials, and Services	$ 6,966,911	$41,827,798	$48,794,709	$37,631,172
Grants, Scholarships, and Contract Programs	6,419,029		6,419,029	5,439,804
Prize Awards	18,387,202		18,387,202	16,701,354
Payment of Guaranteed Loans	1,212,526		1,212,526	1,100,350
Interest on Bonds and Notes	859,387		859,387	364,463
Depreciation and Amortization	1,130,388		1,130,388	846,991
Total Expenses	$34,975,443	$41,827,798	$76,803,241	$62,084,134
Net Income	$16,846,474	$ 182,594	$17,029,068	$13,679,488
Other Changes in Retained Earnings:				
Deficit Reimbursement (Earnings Transfer) - General Fund	$	$ (161,534)	$ (161,534)	$ (168,884)
Advances from (to) Federal Government				(178,404)
Interfund Transfers	(13,269,842)		(13,269,842)	(13,047,493)
Net Increase in Retained Earnings	$ 3,576,632	$ 21,060	$ 3,597,692	$ 284,707
Retained Earnings - July 1	10,846,607	648,722	11,495,329	11,210,622
Retained Earnings - June 30	$14,423,239	$ 669,782	$15,093,021	$11,495,329

*See Notes to Combined Financial Statements.

**Restated.

Parentheses denote red figure.

Exhibit V

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES

For Fiscal Year Ended June 30, 1982

	*(7) Enterprise (E-3)	*(8) Internal Service (F-3)	Totals (Memorandum Only) Year Ended June 30, 1982	June 30, 1981
Sources of Financial Resources:				
Operations:				
Sales	$ 38,563,697	$ 42,477,788	$ 81,041,485	$ 66,657,746
Collections of Mortgage Insurance Premiums	143,220		143,220	185,092
Intergovernmental Revenue				
Federal	2,472,342		2,472,342	2,169,887
State	111,042		111,042	54,320
Lease and Sale of Property, Registration Fees, and Easements	194,519		194,519	152,997
Recoveries on Guaranteed Loans	141,554		141,554	14,462
Miscellaneous		113,294	113,294	86,220
Net Credits to Income Not Requiring Current Outlay of Financial Resources	(535,730)		(535,730)	(974,592)
Total Financial Resources from Operations	$ 41,090,644	$ 42,591,082	$ 83,681,726	$ 68,346,132
Other Sources:				
Proceeds from Sale of Investments	62,485,889	4,116,000	66,601,889	75,743,161
Proceeds from Sale of Bonds	1,000,000		1,000,000	
Collections on Loans and Mortgages	363,550		363,550	177,799
Interfund Transfers	7,439,765	501,934	7,941,699	6,736,325
Investment Earnings and Other Income	2,224,528	91,137	2,315,665	2,317,226
Changes in Accounts Payable, Accrued Liabilities, and Other - Net				167,025
Total Sources of Financial Resources	$114,604,376	$ 47,300,153	$161,904,529	$153,487,668
Uses of Financial Resources:				
Operations:				
Supplies, Materials, and Services	$ 25,446,160	$ 42,136,227	$ 67,582,387	$ 53,916,557
Grants, Scholarships, and Contract Programs	6,419,029		6,419,029	5,439,804
Payment of Loans	1,563,080		1,563,080	1,350,352
Refund of Receipts	24,822	10,616	35,438	84,624
Total Financial Resources for Operations	$ 33,453,091	$ 42,146,843	$ 75,599,934	$ 60,791,337
Other Uses:				
Organization Expense	518,455		518,455	48,733
Loans Issued	234,582		234,582	150,870
Advances Returned to Federal Government				178,404
Return of Advance from General Fund				925,000
Acquisition of Foreclosed Property	393,875		393,875	
Debt Service	1,092,764		1,092,764	1,006,825
Purchase of Investments	63,652,024	4,359,000	68,011,024	74,424,839
Interfund Transfers	13,418,373	211,468	13,629,841	15,338,126
Fixed Assets	763,512		763,512	81,406
Total Uses of Financial Resources	$113,526,676	$ 46,717,311	$160,243,987	$152,945,540
Increase (Decrease) in Cash	$ 1,077,700	$ 582,842	$ 1,660,542	$ 542,128
Cash, July 1	1,395,161	3,988,481	5,383,642	4,841,514
Cash, June 30	$ 2,472,861	$ 4,571,323	$ 7,044,184	$ 5,383,642

*See Notes to Combined Financial Statements.

Parentheses denote red figure.

Exhibit VI

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF GENERAL REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1982

	*(4) Legislative Enacted			
	Original Budget	Amended Budget	Actual	Actual Under (Over) Amended Budget
Resources:				
General Revenues				
Taxes	$659,298,922	$671,481,277	$664,557,767	$ 6,923,510
Licenses and Fees	7,678,085	9,115,255	9,167,448	(52,193)
Fines and Penalties	7,357,000	7,808,000	7,884,545	(76,545)
Sales and Services	76,359,716	85,264,147	86,409,836	(1,145,689)
Income from Investments	3,500,000	3,000,000	4,022,962	(1,022,962)
Miscellaneous Revenue	18,618,245	17,978,400	18,907,857	(929,457)
Total General Revenues	$772,811,968	$794,647,079	$790,950,415	$ 3,696,664
Appropriations Carried Forward	5,056,639	5,066,072	5,066,072	
Utilization of June 30, 1981 Available Fund Balance	30,567,542	30,156,042	25,230,423	4,925,619
Total Resources	$808,436,149	$829,869,193	$821,246,910	$ 8,622,283
General Expenditures:				
Mental Health, Retardation and Hospitals	$117,314,352	$125,544,272	$125,526,976	$ 17,296
Health	17,657,115	17,484,956	16,638,856	846,100
Social and Rehabilitative Services	151,210,925	161,080,252	159,746,384	1,333,868
Corrections	22,589,290	23,521,331	23,376,931	144,400
Elementary and Secondary Education	177,100,420	176,618,236	176,385,874	232,362
State Library Services	2,246,724	2,180,440	2,173,289	7,151
Labor	3,351,170	3,585,177	3,565,815	19,362
Environmental Management	16,884,068	18,094,436	17,090,187	1,004,249
Business Regulations	2,376,554	2,390,084	2,356,050	34,034
Transportation	54,577,132	56,237,798	55,296,999	940,799
Executive	17,718,763	17,818,040	17,739,479	78,561
State	1,774,015	1,868,128	1,838,605	29,523
Attorney General	3,086,361	3,570,533	3,570,533	
Treasury	2,115,825	2,170,949	2,103,165	67,784
Administration	30,172,510	30,432,758	30,002,019	430,739
Community Affairs	18,297,873	18,518,770	18,515,254	3,516
Legislative	6,601,919	6,642,526	5,908,370	734,156
Judicial	14,872,732	16,231,816	16,164,165	67,651
Other Commissions and Agencies	8,616,013	8,824,056	8,686,264	137,792
General	9,232,562	6,706,713	5,531,817	1,174,896
Special Legislative Appropriations	9,440	1,052,820	668,380	384,440
Economic Development	3,138,422	3,725,837	3,571,897	153,940
Elderly Affairs	2,730,990	2,657,541	2,647,595	9,946
Children and Their Families	33,477,911	33,251,524	32,949,370	302,154
Higher Education	91,283,063	89,660,200	89,192,636	467,564
Total General Expenditures	$808,436,149	$829,869,193	$821,246,910	$ 8,622,283

*See Notes to Combined Financial Statements.

Note: Above statement reflects only the General Fund. Refer to Exhibit VII for University and College funds. Other Special Revenue funds do not have Legislative enacted budgets.

Exhibit VII

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

UNIVERSITY AND COLLEGES
GENERAL EDUCATIONAL FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1982

	Budget			
	Executive/ Legislative as Enacted	Board of Regents For Education - Final Allocation	Actual	Variance - Board of Regents Over (Under) Actual
Revenues:				
State Appropriations	$ 84,156,912	$ 82,060,563	$ 81,763,069	$ 297,494
Student Tuition and Fees	31,572,322	32,008,640	31,898,455	110,185
Sponsored Programs	3,273,936	3,618,805	3,745,693	(126,888)
Other Sources	3,174,366	3,055,635	3,802,092	(746,457)
Auxiliary Enterprises	1,706,084	2,023,060	1,967,526	55,534
Total Revenues	$123,883,620	$ 122,766,703	$123,176,835	$ (410,132)
Expenditures:				
Personnel Services	$ 89,479,421	$ 87,895,006	$ 87,444,279	$ 450,727
Operating Expenses:				
Out of State Travel	$ 145,159	$ 305,930	$ 241,890	$ 64,040
Repairs	1,520,871	1,543,778	1,577,284	(33,506)
Utilities	5,303,587	5,613,584	5,533,465	80,119
Other	10,242,140	11,146,164	11,524,252	(378,088)
Total Operating Expenses	$ 17,211,757	$ 18,609,456	$ 18,876,891	$ (267,435)
Student Aid	4,137,142	4,007,927	4,423,456	(415,529)
Capital	4,436,757	3,587,771	3,902,302	(314,531)
Debt Service:				
State Obligations	8,623,377	9,117,729	8,635,622	482,107
Total Expenditures	$123,888,454	$ 123,217,889	$123,282,550	$ (64,661)
Excess of Revenues over (under) Expenditures	$ (4,834)	$ (451,186)	$ (105,715)	$ (345,471)
Other Financing Sources:				
1981 Academic College Overhead Carry Forward	$ 4,834	$ 345,273	$ 104,587	$ 240,686
1982 Board of Governors for Higher Education Transfers		105,913		105,913
Total Other Financing Sources	$ 4,834	$ 451,186	$ 104,587	$ 346,599
Excess of Revenues and Other Financing Sources over (under) Expenditures	$	$	$ (1,128)	$ 1,128

See Note 6 to Combined Financial Statements.
Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

1. BASIS OF PRESENTATION OF COMBINED FINANCIAL STATEMENTS

The form and content of the accompanying combined financial statements are based on the principles of accounting and reporting prescribed by "Governmental Accounting, Auditing and Financial Reporting" (GAAFR, 1968) and "Statement 1-Governmental Accounting and Financial Reporting Principles" (GAAFR Restatement, 1979) published by the National Council on Governmental Accounting and by the industry audit guide, "Audits of State and Local Governmental Units" (ASLGU, 1974) published by the American Institute of Certified Public Accountants.

The combined financial statements, as enumerated in the table of contents, present an aggregation by fund type and account group of the individual funds and account groups encompassed within the State's accounting system. Memorandum totals in the Combined Financial Statements are presented for comparative purposes only; they do not represent consolidated amounts.

These statements, which present financial data in summary form, are the general purpose financial statements of the State. References to combining and individual fund statements are for the purpose of aiding the reader of the Comprehensive Annual Financial Report.

2. FUND ACCOUNTING AND FUND TYPES

The State's accounting system is organized and operated on a fund basis. Individual funds and account groups have been established as separate fiscal and accounting entities to account for financial resources and related liabilities and equities, which have been segregated to carry on specific activities or to obtain specific objectives. The individual funds and account groups have been classified by type as follows:

- Funds
  - Governmental:
    - General fund
    - Special revenue funds
    - Debt service fund
    - Bond capital fund
  - Proprietary:
    - Enterprise funds
    - Internal service funds
  - Trust and agency funds
  - University and college funds
- Account groups
  - General fixed assets
  - General long-term debt

2. FUND ACCOUNTING AND FUND TYPES (cont'd)

General Fund - The General Fund accounts for the financing of the principal operations of the State government and most jointly financed State-Federal programs.

Special Revenue Funds - Special Revenue Funds, in accordance with legal mandates, have been established to account for specific revenues. The principal funds included in this classification are:

> Highway Fund, which accounts for the availability of State and Federal funds to finance highway projects and the allocation of such funds to projects.
>
> Employment Security Funds, which account for funds available for the payment of benefits to employees who are unemployed or temporarily unable to work due to sickness or injury.

University and College Funds - The funds account for the activities of the state university, University of Rhode Island, and colleges, Rhode Island College and Community College of Rhode Island, including their educational functions, fiduciary activities and fixed assets and long-term debt.

Debt Service Fund - The Debt Service Fund accounts for the funds required to be provided for the retirement of the State's general obligation term bonds as they mature.

Bond Capital Fund - The Bond Capital Fund accounts for the authorization and sale of general obligation bonds, the proceeds of which are to be used to finance capital projects.

Enterprise Funds - From time to time, the General Assembly has established State Authorities for the purpose of financing and operating certain public facilities. The state statute creating each State Authority sets forth the degree of autonomy of each such instrumentality, and governs the nature of their operations, fiscal, and other procedures. Enterprise funds have been established to account for these operations that are financed and operated in a manner similar to private business enterprises. The following funds are included in the combined financial statements:

2. FUND ACCOUNTING AND FUND TYPES (cont'd)

Blackstone Valley District Fund
R.I. Industrial Building Mortgage Insurance Fund
R.I. Recreational Building Mortgage Insurance Fund
Water Development Fund
State Lottery Fund
R.I. Higher Education Assistance Authority Fund
Narragansett Bay Water Quality Management District Commission Fund

Internal Service Funds - The Internal Service Funds account for the financing and providing of specified goods and services, on a centralized basis, for other departments and agencies.

Trust and Agency Funds - Trust and Agency Funds account for funds held in a trust or agency capacity. The principal funds included in this fund-type grouping are Employees' Retirement Fund, Municipal Employees' Retirement Fund, Custodial Funds-State Institutions and Payroll and Pension Clearing Fund.

General Fixed Assets Account Group - General Fixed Assets Account Group accounts for all fixed assets, other than those accounted for in the enterprise funds.

General Long-Term Debt - General Long-Term Debt accounts for all unmatured general long-term debt other than debt accounted for in the enterprise funds.

3. SIGNIFICANT ACCOUNTING POLICIES

GOVERNMENTAL FUNDS

Basis of accounting - modified accrual

Revenue recognition

Revenues are recognized as received in cash except for (a) revenues susceptible to accrual and (b) revenues of a material amount that have not been received at the normal time of receipt.

Revenues susceptible to accrual include taxpayer assessed income, gross receipts, and sales taxes which are considered measurable when in the hands of intermediary collecting agents and are recognized at that time, taxes and accounts receivable deemed collectible and available, amounts due from the federal government in reimbursement of federal expenditures, federal allocations of federal expenditures (to the extent that matching State funds are

3. SIGNIFICANT ACCOUNTING POLICIES - (cont'd)

GOVERNMENTAL FUNDS

Revenue recognition (cont'd)

available), federal grants for environmental and capital projects, and State bond funds authorized for issuance to finance highway or bond capital fund projects.

Estimated refunds of personal and corporate income taxes are not accrued and are payable from revenues of the following year.

Expenditures

Expenditures are recognized when the related delivery of goods has been made or services have been rendered. Exceptions to this rule include (1) accumulated unpaid vacation and sick pay which are recognized as paid; (2) principal and interest on long-term debt which are recognized when due.

Appropriation accounting

Unexpended restricted revenues and unexpended general and special appropriations, as reapproppriated by the Governor, are carried forward at year end and are available for expenditure in the following year The amount reappropriated, reflected in the balance sheet as part of fund equity, is accounted for as a use of resources in the current year and a source of resources in the subsequent year.

Advances from the general fund to internal service funds and departmental imprest cash funds are accounted for as a reduction of unreserved funds of the general fund. At year end, the amount of such funds is reflected as both an asset and as reserved fund balance.

UNIVERSITY AND COLLEGE FUNDS

The governmental fund types, which finance most educational functions of the colleges include the general educational fund, special revenue funds, debt service funds and capital project funds. In addition, the institutions use fiduciary funds to account for funds held for others and the general fixed assets and general long-term debt account groups to account for such assets and debt.

3. SIGNIFICANT ACCOUNTING POLICIES - (cont'd)

PROPRIETARY FUNDS

Basis of accounting - accrual

Enterprise funds

The cost of fixed assets is capitalized and depreciation is provided on a straight line basis over the estimated useful lives of the assets.

Contributions from federal and state governments in aid of construction of the Blackstone Valley District Fund are accounted for within the equity of that fund. Depreciation recognized on assets acquired or constructed by use of these funds is charged as an expense of operation. No adjustment is reflected in the statement of income or the contribution in aid of construction account for the amount of such depreciation.

Government grants to be used for capital expenditures by the Narragansett Bay Water Quality Management District Commission are recognized as income over the useful life of the related asset.

Internal service funds

Fixed assets used in the operations of the internal service funds, excepting only the automotive equipment fund, are financed by State appropriations to the user departments and agencies. Accordingly, the cost of such assets and related depreciation is not reflected in the financial statement of such funds.

Some costs of operating the internal service funds, including direct salaries, fringe benefits and indirect costs, are, for budgetary purposes, included in the appropriations of various departments accounted for within the general fund. Such costs are charged against the departmental appropriations rather than the internal service funds.

The automotive equipment fund was created to finance the replacement of automotive equipment by funding amounts included in the budget appropriations of the various departments and agencies; the cost of such equipment and related depreciation is reflected in the financial statements of internal service type funds.

Automobile replacement costs are generally financed through the medium of the automotive equipment fund by annual charges against the appropriations

3. SIGNIFICANT ACCOUNTING POLICIES - (cont'd)

Internal service funds

of the respective state agencies to which automobiles are assigned. The accounts of the automotive equipment fund show the cost and estimated depreciation of automobiles which will be replaced through this fund. Acquisitions prior to July 1, 1981 are valued at standard cost and those after July 1, 1981 are valued at actual cost.

Retained earnings in excess of 5% of the advances from the General Fund in the Internal Service Funds are transferred to the General Fund in the succeeding year. Deficits are normally reimbursed by General Fund appropriations.

TRUST AND AGENCY FUNDS

Basis of accounting - accrual

Retirement Funds

The retirement funds, Employees' Retirement and Municipal Employees' Retirement, account for the plan assets held in custody of the General Treasurer for the benefit of plan members. The retirement systems are administered by the Retirement Board. Financial statements reflecting the actuarial requirements of the retirement systems (not included herein) are prepared by the respective Retirement Boards.

GENERAL

Investments

Investments in short-term commercial paper, certificates of deposit and stocks are carried at cost; investments in bonds and notes maturing after one year are carried at par.

Inventory

Inventory type items acquired by the governmental funds are accounted for as expenditures at time of purchase.

Inventory type items acquired by the university and college fund types, such as bookstore, dining, health and residential life, and service items are stated in the balance sheet at lower of cost or market.

Inventories of the proprietary funds are carried in the balance sheet at cost.

3. SIGNIFICANT ACCOUNTING POLICIES - (cont'd)

Fixed assets

The cost of fixed assets acquired by the governmental fund and the university and college funds is accounted for as an expenditure upon purchase and delivery.

A statement of general fixed assets is not included herein since the information required to prepare such a statement has not been fully developed.

See "proprietary funds" above for accounting policies with respect to fixed assets of such funds.

Vacation and Sick Pay

Unpaid accumulated vacation and sick pay are not accrued. Vacation pay may be discharged, subject to limitations as to carry-over from year to year, by future paid leave or by cash payment upon termination of service. Sick pay may be discharged by payment for an employee's future absence caused by future illness or, to the extent of vested rights by cash payment upon death or retirement. The determination of the amount of these accumulations has not been completed.

Other

Accrued expenses such as payroll and certain employee benefits are recorded as liablilities at the end of the fiscal year. The State has a biweekly payroll system which results, in each eleven year span, in the payment of twenty-six payrolls in each of ten years and of twenty-seven payrolls in the eleventh year. The State has adopted the policy of accruing for the additional payroll that will be paid in the eleventh year, pro rata, over a ten year period ending in that year.

The 1981 Memorandum totals presented in Exhibits I, II, III and IV for comparative purposes include restatements (not material in amount) of amounts previously reported for the colleges, the Automotive Equipment internal service fund and the FICA trust fund.

4. GENERAL FUND

Sec. 35-6-42 of the General Laws authorized expenditures on Federal Grant programs pending the receipt of Federal Reimbursements. The amount of $20,102,074 due from the Federal Government includes amounts expended under Federal programs. Collections under these programs are recorded as Federal Grant revenues when received.

4. GENERAL FUND (cont'd)

The amount of $1,309,643 Shared State Revenue due to other Governments represents amounts due to Cities and Towns: Pari-Mutuel taxes $1,285,428; Alcoholic Beverage Taxes $883; and Beach Parking Fees $23,332.

The allowance for uncollectible taxes and accounts receivable amount to $4,218,892 and $3,807,978 at June 30, 1982 and 1981 respectively.

Amounts loaned to Public Corporations are reimbursable to General Fund Fund Balance in accordance with conditions set forth in the statutes authorizing such loans. The following amounts were appropriated and paid to Public Corporations:

Central Crime Laboratory (Ch. 205, P.L. 1978) To be repaid within five years.	$ 100,000
R.I. Turnpike and Bridge Authority (Ch. 43 P.L. 1965; Ch. 228, P.L. 1966; Ch. 183, P.L. 1967) To be repaid when Authority funds are available.	13,371,560
Howard Development Corporation (Ch. 150, P.L. 1974) To be repaid when developed properties are sold or otherwise profitably used.	400,000
Narragansett Bay Water Quality Management District Commission (Ch. 342, P.L. 1980) To be repaid not later than June 30, 1983.	350,000
R.I. Solid Waste Management Corporation (Ch. 200, P.L. 1977) To be repaid not later than June 30, 1983)	588,975
R.I. Recreational Building Authority (Ch. 102, P.L. 1966; Ch. 121, P.L. 1973)	400,654
Total	$15,211,189

General Revenues stated in the Legislative Original Budget represent the estimates stated in the Budget Document as adjusted for changes in the annual appropriation act.

Revisions of estimated revenue made by the Budget Division prior to the enactment of the supplemental appropriation bill are reflected in the amended budget or estimated revenue.

General expenditures in the original budget are the annual appropriation bill, certain special appropriation bills enacted by the General Assembly in the 1981 Session for the fiscal year ended June 30, 1982, plus the reappropriations made by the Governor.

4. GENERAL FUND (cont'd)

Amended budget figures also reflect the supplemental appropriation required to finance state operations and certain special appropriations enacted by the General Assembly in the 1982 Session.

5. SPECIAL REVENUE FUNDS

Financial data (in thousands) with respect to the special revenue funds is summarized as follows:

	Assets	Fund Balance	Revenues and Other Financial Sources	Increase (Decrease) in Fund Balance
Highway	$181,103	$177,639	$ 25,735	$ (7,503)
Employment Security	34,340	(68,349)	141,234	6,851
Temporary Disability Insurance	42,064	41,990	30,373	1,492
Other	13,213	9,570	6,743	1,249
	$270,720	$160,850	$ 204,085	$ 2,089

Assets of the highway fund include federal allocations unexpended and State bond funds available for future projects aggregating $132,558,541.

The employment security fund includes cash of $27,133,036 on deposit with the U. S. and a liability of $102,006,205 for advances to pay unemployment benefits. Effective January, 1979, the Federal Unemployment Tax payable by R. I. employers for calendar year 1978 was increased from 0.7% to 1.0% with the amount generated from the increase applied to the loan. Calendar year 1979 remained at 0.7% with 1980, 1981, and 1982 being increased to a maximum of 1.3%. The maximum rate of 1.3% will remain in effect unless the Federal Government finds, in accordance with criteria set forth in its regulation, that the State has studied and taken action to permit the repayment of the Federal advances within a reasonable time.

6. UNIVERSITY AND COLLEGES FUND

The governmental fund types of the university and college fund are as follows:

General Educational Fund - The General Educational Fund is the general operating fund of the colleges. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than those for major capital projects) that are legally restricted to expenditures for specified purposes, including those of the auxiliary enterprises, and grants and gifts for sponsored research and student aid.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Financial data (in thousands) with respect to these funds is summarized as follows:

Funds	Assets	Fund Balance	Revenues	Increase (Decrease) In Fund Balance
General Educational	$ 6,139	$ 241	$123,283	$ (106)
Special Revenue	17,846	14,061	54,458	1,028
Debt Service	2,313	2,313	1,435	(191)
Capital Projects	378	318	520	27
	$ 26,676	$16,933	$179,696	$ 758

Under the terms of an agreement with the University of Rhode Island Research Corporation for the provision of short-term working capital, the University sold $2,800,000 Research Accounts Receivable to the Corporation as of June 30, 1982; these receivables were reacquired under a repurchase agreement on July 12, 1982.

Assets are net of allowances for uncollectible amounts of $1,674,259, including $1,367,027 applicable to Special Revenue Funds.

6. UNIVERSITY AND COLLEGES FUND (cont'd)

General Educational Revenues include general fund appropriations, for the university and colleges as follows:
University of Rhode Island - $44,317,303; Rhode Island College - $20,644,914; Community College of Rhode Island - $16,800,852, for a total of $81,763,069.

Funds held in trust by the University of Rhode Island Foundation for the future use of the University, faculty and students are not reflected in the accompanying financial statements. Funds held at June 30, 1982 amounted to approximately $4,449,636. Distribution to the University was $384,800 in 1982.

Some employees of the university and colleges (principally faculty and administrative personnel) are covered as to pensions by individual annuity contracts with the Teacher's Insurance and Annuity Association. Total expenditures for such annuities amounted to $3,655,700 in 1982. Certain other employees are included in the State's Retirement System. See Retirement Funds in Note 9.

7. ENTERPRISE FUNDS

Financial data with respect to the Enterprise fund types is summarized as follows in the thousands (000):

	Assets	Fund Equity	Revenues	Net Income (Loss)
Blackstone Valley District	$27,819	$18,186(A)	$ 4,214	$ 371
Industrial Building Mortgage Insurance	2,748	2,743	502	284
Recreational Building Mortgage Insurance	1,062	(378)	46	(82)
Water Development	2,192	2,189	328	324
State Lottery	2,409	1,110	34,401	13,696
Higher Education Assistance Authority	8,089	7,214	10,787	1,677
Narragansett Bay Water Quality Management District	13,587	577	1,544	577
	$57,906	$31,641	$ 51,822	$ 16,847

(A) Includes contributions in Aid of Construction $17,156,963.

7. ENTERPRISE FUNDS (cont'd)

Losses on mortgage insurance agreements are recognized by Rhode Island Industrial Building Authority ("Industrial Authority") and Rhode Island Recreational Building Authority ("Recreational Authority") when the amount of the loss is determined and occurrence is probable. At June 30, 1982, the Industrial Authority had a loss exposure of approximately $1,804,934 relating to two projects in bankruptcy ($788,166) and another project in default ($1,016,768). At the same date the Recreational Authority had a loss exposure of $522,000 on a project that had filed for bankruptcy. The amount of the loss, if any, to the respective Authorities is not presently determinable.

The Recreational Authority has pending separate civil actions against a former project owner and the mortgagee bank in connection with a loss approximating $400,000 on a guaranteed project. The loss has been charged to the Fund's operations during a previous period. The extent of any recovery is not presently determinable.

On September 22, 1981 the Recreational Authority foreclosed on a project which was delinquent in its mortgage payments, and liquidated the mortgage balance of $262,642 accrued interest of $26,607, and municipal charges of $104,626. The underlying property is reflected in the accompanying financial statements in the the amount of $393,875.

8. INTERNAL SERVICE FUNDS

Operations of the internal service funds resulted in a net income of $182,594 in the year ended June 30, 1982. A combined deficit of $296,738 must be funded in the ensuing fiscal year.

9. TRUST AND AGENCY FUNDS

Financial data (in thousands) is summarized below:

	Assets	Fund Balance	Revenues and other Financing Sources	Increase (Decrease) in Fund Balance
State Employees' Retirement	$540,320	$540,320	$129,779	$ 78,779
Municipal Employees' Retirement	85,329	85,329	14,624	10,365
Other	2,517	2,478	1,124	262
Custodial Funds	2,243	633	941	(46)
Payroll and Pension Clearing	19,313	800	1,773	302
	$649,722	$629,560	$ 148,241	$ 89,662

RETIREMENT FUNDS

The Employees' Retirement System is a contributory pension plan providing pension benefits for State employees and public school teachers. Benefits for State employees are financed by the State and State Employees; those for public school teachers, by the State, municipalities and towns and public school teachers.

During the year ended June 30, 1982, the State contributed $40,599,209 to the system, including $25,866,606 for State employees and $14,732,603 for teachers.

The State's contributions to the system have been based on actuarial rates, determined as provided in the general law, which have provided for a partial funding of annual current service cost and interest on the unfunded liability. No provision has been made in the financial statements for pension cost accrued in excess of such amounts.

9. TRUST AND AGENCY FUNDS - RETIREMENT FUNDS (cont'd)

The Law, as amended in 1981, provided for the payment of increasing percentages of current service cost and interest on the unfunded liability during the period 1980-1985. Beginning in 1986 the contribution rate will provide for full funding of the annual cost of current service and the amortization of the unfunded liability at June 30, 1985 over a thirty year period in a multiple of .215% in 1986 and annually increasing by a multiple of .215% in each of the succeeding years.

The unfunded Actuarial Liability for June 30, 1982 was not available but the report of the Retirement Board for the year ended June 30, 1981 indicated the Total State Liability was $665,083,050 and the Liability of Cities and Towns on account of Teacher members was $289,312,650; also, the unfunded value of vested benefits was $676,209,300.

The Municipal Employees' System is administered by the State but the participating municipalities are liable for the cost of funding the system, including contributions collected from the employees.

PAYROLL AND PENSION CLEARING FUND

Under State Law (Ch. 36-13-7), the financial liability of the State under the Deferred Compensation Program is limited "to the value of the particular fixed and variable life insurance or annuity contract or contracts purchased on behalf of an employee." Cumulative payroll deductions paid to insurance carriers amounted to $13,666,374 at June 30, 1982 from the inception of the program in January of 1976. Cumulative refunds made by the insurance carriers during this period amounted to $2,340,282 leaving a balance of $11,326,092. The cost of the underlying contracts and the State's liability to participate have been reflected in the above balance sheets at the amount of employee contributions, net of refunds.

Payroll deductions held in this fund are treated as liabilities instead of fund balance. The fund balance of $800,089 is principally a reserve for premium waivers from the insurance carrier for Group Life Insurance. This reserve is for the payment of premiums for state employees on total disability.

9. TRUST AND AGENCY FUNDS - PAYROLL AND PENSION CLEARING FUND (cont'd)

The cities, towns, and quasi-public bodies transmit to the General Treasurer funds for their Federal Insurance Contributions.

These monies are then forwarded to the Secretary of the Treasury, Social Security Administrator by the Treasurer.

As of June 30, 1982, this Fund had on hand $3,545,145 to be forwarded to the Administrator in behalf of these various public bodies.

10. BONDS AND NOTES PAYABLE

Bonds and notes payable at June 30, 1982 are summarized as follows:

	(In Thousands)	
General obligation bonds:		
Sinking fund term bonds		$ 500
Serial bonds:		
Capital issues	$ 208,160	
General issues	6,400	214,560
		$ 215,060
Bonds and notes of the University and Colleges:		
Revenue bonds		20,378
Bonds and notes of enterprise funds (guaranteed by the State)		
Revenue bonds - Serial		$ 10,165
		$ 245,603

General obligation bonds mature as follows:
1983 - $24,925,000; 1984 - $23,545,000; 1985 - $20,700,000;
1986 - $18,285,000; 1987 - $16,755,000 and $110,350,000 thereafter.

Revenue bonds of the university and colleges were issued under trust indentures and are collateralized by a pledge of revenues from the facilities financed. The facilities include housing, student union (including bookstores) and dining operations. Under terms of the trust indentures, net revenues from these operations are transferred to the trustees for payment of interest, retirement of bonds, and maintenance of facilities. The

10. BONDS AND NOTES PAYABLE (cont'd)

bonds are payable in increasing annual or semi-annual installments to various maturity dates. Installments due in 1983 aggregate $682,000.

Revenue bonds of Blackstone Valley District are due as follows: 1983 - $565,000; 1984 - $590,000; 1985 - $615,000; 1986 - $650,000; 1987 - $685,000; and $6,060,000 thereafter.

At June 30, 1982, the following bonds were authorized but unissued: general obligation bonds to finance capital projects $89,794,600; bonds for enterprise funds $190,600,000, including $80,000,000 for Rhode Island Industrial Building Authority, $19,000,000 for Rhode Island Recreational Building Authority, $3,900,000 for Blackstone Valley District Commission and $87,700,000 for Narragansett Bay Water Quality Management District Commission.

In July, 1982, the State sold tax anticipation notes amounting to $85,000,000 maturing September, 1982. These notes were reissued to December, 1982.

See note 11 for information concerning contingent liabilities relating to "Moral obligation" bonds and other bonds guaranteed by the State.

11. CONTINGENCIES

GUARANTEES

See note 10 - bonds and notes payable for information concerning $10,165,000 principal amount of bonds issued by enterprise funds which have been guaranteed by the State. The State is also contingently liable as guarantor for $31,000,000 principal amount of bonds issued by the Rhode Island Turnpike and Bridge Authority (an authority not encompassed within the State's accounting system).

MORAL OBLIGATION BONDS

Some State authorities are empowered by law to issue bonds, which although not guaranteed by the State, are "moral obligations" of the State. At June 30, 1982, the following "moral obligation" bonds were outstanding:

	In thousands
Rhode Island Housing and Mortgage Financing Corporation, 4.3% - 12.875%, payable annually to 2017	$ 321,530
Rhode Island Port Authority and Economic Development Corporation, 8%, payable annually to 1995	1,235
	$ 322,765

11. CONTINGENCIES (cont'd)

CONTINGENCIES

The State is involved in various civil law suits which could result in monetary loss to the State. The suits are in various developmental stages, some to the point that a favorable decision with no or minimal loss is anticipated, others where the outcome and amount of loss, if any, cannot be determined and others which are still in the discovery stages. None of these actions has reached the stage where a material judgement against the State is anticipated.

COMMITMENTS

Commitments arising from encumbrances outstanding at June 30, 1982 approximated $65,300,000 and are summarized as follows:

General funds ($4,700,000 to be funded by federal funds, $600,000 to be funded substantially by appropriations carried forward and $500,000 by other sources)	$ 5,800,000
University and Colleges (to be funded out of 1982 appropriations)	1,000,000
Special revenue funds	43,800,000
Bond capital fund (to be funded from reserved fund balances at June 30, 1982)	8,700,000
Internal Service, Enterprise and Trust funds (to be funded by available funds and 1982 operations)	6,000,000
	$65,300,000

The University is contingently liable as guarantor of loans to fraternities and sororities in the amount of $566,400; it is also committed to contribute $1,016,023 plus interest, over a period of 20 years as its share of the capital and administrative cost of construction by the Town of South Kingstown of a regional waste water system serving the university and, also, to share in operating costs.

FEDERAL GRANTS

The State receives significant amounts of Federal Grants under grant agreements which specify the purpose of the grant and condition under which the funds may be used. Generally, these grants are subject to audit by the responsible federal agencies. Any disallowances as a result of these audits become a liability of the State. No accrual has been recorded since neither the likelihood nor the amount of an unfavorable disallowance is currently determinable.

12. LEASE COMMITMENTS

OPERATING LEASES

The State is committed under numerous operating leases covering real property and equipment that expire over the next sixteen years and the next four years respectively. Operating lease expenses totaled approximately $6,269,470 for the fiscal year ended June 30, 1982.

Most of the operating leases contain an option allowing the State, at the end of the initial lease term, to renew its lease at the then fair rental value. In most cases it is expected that these leases will be renewed or replaced by other leases.

The following is a summary of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 1982:

Fiscal Year Ending June 30	In Thousands
1983	$ 4,432
1984	3,635
1985	1,956
1986	1,111
1987	843
Later Years	3,154
Total Minimum Payments Required	$ 15,131

The total minimum payments shown above have not been reduced by any sublease receipts, which amounts are insignificant.

CAPITAL LEASES

The State has entered into capital leasing agreements with the R.I. Public Buildings Authority for construction or acquisition of certain public buildings. Under the agreements, the State will pay rent consisting of the following amounts:

1. Semiannual debt service payments required to retire revenue bonds and pay the interest thereon.
2. Note interest expense payable by the Authority.
3. Annual administrative expenses of the Authority
4. Any sums necessary to cover construction costs which exceed the proceeds from the sale of initial bonds ($29,025,000).

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

12. LEASE COMMITMENTS (cont'd)

CAPITAL LEASES (cont'd)

At the end of the lease period the State may purchase the building for $1.00. Purchase may be made at any time prior at an amount sufficient to pay all outstanding bonds and notes and all other obligations incurred in connection with the project plus the sum of $1.00.

In addition, the State leases transportation equipment (trucks) and data processing equipment under capital leases expiring over the next five years.

The following is a schedule by years of future minimum rental payments required under capital leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 1982:

Fiscal Year Ending	In thousands		
June 30	R.I. Public Building Authority	Other	Total
1983	$ 1,510	$1,492	$ 3,002
1984	1,510	1,116	2,626
1985	1,505	674	2,179
1986	1,505	129	1,634
1987	1,505	13	1,518
Later Years	18,470	0	18,470
Total Minimum Payments Required	$ 26,005	$3,424	$29,429

13. OTHER

INCOME FROM INVESTMENTS

Restricted revenues of the general fund include income on investments of the highway and bond capital funds, amounting to $243,622 and $2,490,412, respectively, which, as provided in the law, is income of the general fund rather than the recipient funds.

CAPITAL OUTLAY

Capital outlay from the bond capital fund amounted to $20,582,521. Capital outlays financed through the general fund and special revenue funds amounted to $6,945,579 and $37,081,732 respectively.

DEBT SERVICE

General fund expenditures for debt service amounted to $35,242,597.

COMBINING AND INDIVIDUAL FUND
AND
ACCOUNT GROUP STATEMENTS
AND
SCHEDULES

FINANCIAL SECTION

GENERAL FUND:

	Exhibit/ Schedule
Balance Sheets	A-1
Statement of Revenues, Expenditures, and Changes in Available Fund Balance	A-2
Statement of Revenues - Estimated and Actual	A-3
Summary Statement of Available Appropriations, Expenditures, and Balances	A-4
Statement of Expenditures Compared with Appropriations	A-5
Statement of Receipts and Disbursements	A-6
Schedule of Appropriations	A-7
Analysis of Appropriation for Contingencies	A-8
Statement of Imprest Cash Funds	A-9
Comparative Statement of Taxes Receivable and Accounts Receivable	A-10
Statement of Expenditures by Source of Funds	A-11

Exhibit A-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND
BALANCE SHEETS
June 30, 1982 and 1981

ASSETS	1982	1981
Cash (Exhibit A-6)	$ 5,111,272	$ 7,051,042
Imprest Cash	97,925	95,920
Investments, At Cost	13,916,998	27,562,353
Receivables (Net of Allowance for Uncollectible and Unavailable):		
Taxes (Net of Allowance of $3,304,490, 1982; $2,967,045, 1981)	25,639,873	33,129,294
Accounts (Net of Allowance of $914,402, 1982; $840,933, 1981)	9,410,893	8,163,860
Due from Federal Government	20,102,074	22,137,075
Advances to Internal Service Funds	3,377,500	2,977,500
Advances to Other Funds	425,000	
Total Assets	$ 78,081,535	$101,117,044

LIABILITIES AND FUND EQUITY	1982	1981
Liabilities:		
Vouchers and Accounts Payable	$ 40,930,604	$ 36,669,597
Accrued Payroll and Employee Benefits	12,935,416	11,384,889
Debt Service - 1976 Veterans' Bonus Loan		517,635
Due to Other Governments - Shared State Revenues	1,309,643	1,255,710
Other Liabilities	1,427,675	1,111,803
Total Liabilities	$ 56,603,338	$ 50,939,634
Fund Equity:		
Appropriations Carried Forward:		
General and Special Appropriations	$ 4,308,889	$ 5,056,639
Departmental Restricted Revenue	2,451,517	2,203,405
Federal Grants	8,068,413	8,686,312
Intrafund Transfers		125,647
	$ 14,828,819	$ 16,072,003
Reserved for Advances to:		
Departmental Imprest Cash	97,925	95,920
Internal Service Funds	3,377,500	2,977,500
	$ 3,475,425	$ 3,073,420
Available Fund Balance (Exhibit A-2)	3,173,953	31,031,987
Total Fund Equity	$ 21,478,197	$ 50,177,410
Total Liabilities and Fund Equity	$ 78,081,535	$101,117,044

See Notes 3 and 4 to Combined Financial Statements.

Exhibit A-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN AVAILABLE FUND BALANCE
For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Revenues:		
Taxes	$ 664,557,767	$ 602,602,507
Licenses and Fees	9,167,448	7,232,689
Fines and Penalties	7,884,545	5,895,199
Sales and Services	86,409,836	77,857,295
Income from Investments	4,022,962	4,136,227
Miscellaneous Revenue	18,907,857	18,973,079
Shared Federal Revenue		2,465,606
Departmental Restricted Revenue	12,214,468	11,239,898
Intrafund Transfers	542,024	2,379,623
Federal Grants	302,286,063	303,236,880
Total Revenues	$1,105,992,970	$1,036,019,003
Expenditures:		
Individual and Family Development	$ 893,076,125	$ 831,270,535
Economic Development	55,312,730	64,965,324
Public Safety	31,392,387	27,834,542
Transportation	57,668,718	53,958,628
Comprehensive Support	97,090,660	89,065,721
Total Expenditures	$1,134,540,620	$1,067,094,750
Excess of Revenues Over (Under) Expenditures	$ (28,547,650)	$ (31,075,747)
Other Financing Sources (Uses):		
Decrease in Reappropriations	$ 1,147,840	$ 5,987,557
Decrease in Amounts Due from Federal Government	(2,148,497)	(3,015,196)
Adjustment - Prior Year Transactions	413,809	(6,482,177)
Prior Year Expenditure Refunds	1,019,351	1,719,939
Prior Year Adjustment of Expenditures - Federal Grants and Restricted Funds	359,118	509,474
Repayment of Loan to R. I. Port Authority and Economic Development Corporation	300,000	200,000
Net Advances to Other Funds (Change in Reserved Fund Balance)	(402,005)	(210,220)
Total Other Financing Sources (Uses)	$ 689,616	$ (1,290,623)
Increase (Decrease) in Fund Balance	$ (27,858,034)	$ (32,366,370)
Available Fund Balance - July 1	31,031,987	63,398,357
Available Fund Balance - June 30, (Exhibit A-1)	$ 3,173,953	$ 31,031,987

See Notes 3 and 4 to Combined Financial Statements.

Exhibit A-3-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

For the Fiscal Year Ended June 30, 1982

TAXES	Estimated Revenue	Amended Estimated Revenue	(Exhibit) (A-2) Actual Revenue	Actual Over (Under) Amended Estimated Revenue
Personal Income Tax	$224,169,408	$221,911,682	$212,751,893	$ (9,159,789)
General Business Taxes:				
Business Corporation Tax	54,846,410	48,384,034	51,101,476	2,717,442
Franchise Tax	1,300,000	1,304,600	1,135,695	(168,905)
Gross Earnings Tax - Public Utilities	52,700,000	55,200,000	53,916,683	(1,283,317)
Income Tax - Financial Institutions	2,000,000	1,650,000	1,372,188	(277,812)
Tax on Insurance Companies	14,700,000	15,450,000	15,621,673	171,673
Tax on Deposits - Banking Institutions	7,000,000	6,200,000	7,261,758	1,061,758
Public Service Corporation Tax		10,000,000	10,103,650	103,650
Gross Earnings Tax - Petroleum Companies		4,900,000	5,721,234	821,234
Sales and Use Taxes:				
Sales and Use Tax	193,163,314	191,407,518	193,267,854	1,860,336
Motor Vehicle Tax	14,600,000	14,500,000	14,050,020	(449,980)
Gasoline Tax	39,300,320	47,081,728	46,439,518	(642,210)
Cigarette Tax	25,619,470	27,166,612	26,669,519	(497,093)
Tax on Mfg. of Beers, Liquors, etc.			2,057	2,057
Alcoholic Beverage Import Fees	8,000,000	7,500,000	7,416,301	(83,699)
Fuel Use Tax on Motor Carriers	1,800,000	150,000	164,236	14,236
Other Taxes:				
Inheritance Tax	12,500,000	10,505,692	10,058,781	(446,911)
Gift Tax	200,000	201,502	226,324	24,822
Non-Resident Contractor Tax		72,909	15,634	(57,275)
Realty Transfer Tax	1,600,000	1,400,000	1,203,184	(196,816)
Dog Racing - Pari-Mutuel Betting	4,500,000	4,600,000	4,389,729	(210,271)
Tax on Breakage	300,000	250,000	193,526	(56,474)
Jai Alai - Pari-Mutuel Betting	900,000	1,100,000	966,835	(133,165)
Tax on Breakage		35,000	25,830	(9,170)
Admissions Tax - Racing	100,000	110,000	98,808	(11,192)
Cigarette Floor Stock Tax		400,000	383,361	(16,639)
Total Taxes	$659,298,922	$671,481,277	$664,557,767	$ (6,923,510)

Exhibit A-3-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

For the Fiscal Year Ended June 30, 1982

DEPARTMENTAL REVENUE RECEIPTS AVAILABLE FOR GENERAL PURPOSES	Estimated Revenue	Amended Estimated Revenue	(Exhibit) (A-2) Actual Revenue	Actual Over (Under) Amended Estimated Revenue
Licenses and Fees	$ 7,678,085	$ 9,115,255	$ 9,167,448	$ 52,193
Fines and Penalties	7,357,000	7,808,000	7,884,545	76,545
Sales and Services	76,359,716	85,264,147	86,409,837	1,145,690
Miscellaneous	22,118,245	20,978,400	22,930,819	1,952,419
Total Departmental Revenue Receipts Available for General Purposes	$113,513,046	$123,165,802	$126,392,649	$ 3,226,847
Total General Revenue	$772,811,968	$794,647,079	$790,950,416	$ (3,696,663)
DEPARTMENTAL RESTRICTED REVENUE RECEIPTS AVAILABLE FOR SPECIFIC PURPOSES				
Department of Social and Rehabilitative Services	$ 329,166	$ 343,561	$ 281,287	$ (62,274)
Elementary and Secondary Education	5,334,831	5,015,062	4,878,357	(136,705)
Department of Library Services		1,560	2,740	1,180
Department of Labor	125,596	138,684	146,270	7,586
Department of Environmental Management	309,179	736,111	756,712	20,601
Department of Business Regulation	100,774	108,336	110,860	2,524
Department of Transportation		30,000	27,863	(2,137)
Department of Attorney General		10,000	10,000	
Department of Community Affairs	380,301	386,301	279,536	(106,765)
Other Commissions and Agencies	1,514,630	1,537,590	1,334,008	(203,582)
Miscellaneous	4,500,000	3,800,000	4,358,219	558,219
Department of Economic Development			4,125	4,125
Department of Elderly Affairs	5,000	20,911	20,911	
Department of Children and Their Families			3,580	3,580
Total Departmental Restricted Revenue Receipts Available for Specific Purposes	$ 12,599,477	$ 12,128,116	$ 12,214,468	$ 86,352

Exhibit A-3-3

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

For the Fiscal Year Ended June 30, 1982

FEDERAL GRANTS	Estimated Revenue	Amended Estimated Revenue	(Exhibit) (A-2) Actual Revenue	Actual Over (Under) Amended Estimated Revenue
Department of Mental Health, Retardation and Hospitals	$ 2,155,115	$ 3,046,012	$ 2,278,250	$ (767,762)
Department of Health	11,230,868	12,219,163	10,304,243	(1,914,920)
Department of Social and Rehabilitative Services	186,018,725	201,336,644	196,985,552	(4,351,092)
Elementary and Secondary Education	33,393,342	35,617,977	31,118,257	(4,499,720)
Department of Library Services	473,339	459,404	496,076	36,672
Department of Labor	52,639	70,863	67,124	(3,738)
Department of Environmental Management	2,520,321	7,439,229	6,090,853	(1,348,376)
Department of Transportation	6,159,978	11,185,784	7,985,060	(3,200,724)
Executive Department	7,578,286	10,143,037	8,963,636	(1,179,402)
Department of Attorney General		383,379	440,172	56,793
Department of Administration	750,970	858,346	527,188	(331,158)
Department of Community Affairs	15,351,395	17,524,813	15,509,512	(2,015,301)
Other Commissions and Agencies	2,642,814	3,871,693	2,997,760	(873,933)
Department of Economic Development		16,530,171	12,883,300	(3,646,871)
Department of Elderly Affairs	4,046,258	5,214,196	4,653,576	(560,620)
Department of Children and Their Families	404,000	956,298	906,874	(49,424)
Office of Higher Education	253,000	73,015	78,629	5,614
Total Federal Grants	$273,031,050	$326,930,024	$302,286,062	$(24,643,962)

Exhibit A-3-4

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

For the Fiscal Year Ended June 30, 1982

INTRAFUND TRANSFERS	Estimated Revenue	Amended Estimated Revenue	(Exhibit) (A-2) Actual Revenue	Actual Over (Under) Amended Estimated Revenue
Department of Health	$	$	$ 2,842	$ 2,842
Department of Social and Rehabilitative Services			32,300	32,300
Department of Corrections			10,443	10,443
Department of Library Services			1,752	1,752
Department of Labor			3,107	3,107
Department of Transportation			19,999	19,999
Executive Department			33,653	33,653
Department of Attorney General			3,048	3,048
Department of Administration			15,726	15,726
Department of Community Affairs			230,235	230,235
Department of Economic Development			80,416	80,416
Department of Elderly Affairs			87,696	87,696
Department of Children and Their Families			20,807	20,807
Total Intrafund Transfers	$	$	$ 542,024	$ 542,024
TOTAL REVENUE - GENERAL FUND	$1,058,442,495	$1,133,705,219	$1,105,992,970	$ (27,712,249)

See Notes 3 and 4 to Combined Financial Statements.

Parentheses denote red figure.

Exhibit A-4-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
SUMMARY STATEMENT OF AVAILABLE APPROPRIATIONS, EXPENDITURES, AND BALANCES
For the Fiscal Year Ended June 30, 1982

Department or Activity	(1) Net Balances Brought Forward	Appropriations and Transfers	Appropriation of Departmental Restricted Revenues, Federal Grants and Intrafund Transfers	Total Available
Mental Health, Retardation and Hospitals	$ (57,725)	$ 125,529,823	$ 2,278,250	$ 127,750,348
Health	755,777	16,884,105	10,307,085	27,946,967
Social and Rehabilitative Services	(12,074,521)	160,903,481	197,303,745	346,132,704
Corrections	83,826	23,439,097	10,443	23,533,366
Elementary and Secondary Education	(848,575)	176,378,131	35,996,614	211,526,170
State Library Services	92,403	2,180,440	500,568	2,773,411
Labor	98,048	3,513,177	216,501	3,827,727
Environmental Management	407,158	17,024,611	6,847,565	24,279,334
Business Regulation	17,324	2,390,084	110,860	2,518,268
Transportation	325,414	55,633,227	8,032,921	63,991,562
Executive	(726,851)	17,755,124	8,997,289	26,025,562
State	7,909	1,860,219		1,868,128
Attorney General	3,290	3,568,722	453,220	4,025,232
Treasury	19,032	2,151,917		2,170,949
Administration	172,965	30,258,233	542,914	30,974,113
Community Affairs	1,000,356	18,500,693	16,039,843	35,540,893
Legislative	443,603	6,198,923		6,642,526
Judicial	13,459	16,220,170		16,233,629
Other Commissions and Agencies	868,082	8,595,068	4,331,768	13,794,918
General	1,621,170	5,857,330	4,358,219	11,836,719
Special Legislative Appropriations	9,440	1,043,380		1,052,820
Economic Development	1,039,109	3,612,781	12,967,841	17,619,730
Elderly Affairs	(67,378)	2,613,340	4,762,182	7,308,144
Children and Their Families	334,275	33,172,120	931,262	34,437,657
Office of Higher Education	188,500	89,518,926	78,629	89,786,054
Appropriations Withdrawn		9,368,990		9,368,990
Total	$(6,273,912)	$ 834,172,112	$ 315,067,720	$1,142,965,920

(1) Reconciliation - Appropriations Brought Forward

Appropriations Carried Forward June 30, 1981		$16,072,003
Adjustments - Net Decrease		(95,344)
Adjusted Appropriations Carried Forward June 30, 1981		$15,976,659
Reimbursements Due from Federal Government June 30, 1981	$22,137,075	
Adjustments - Increase	113,496	
Adjusted Reimbursements Due from Federal Government June 30, 1981		$22,250,571
		$(6,273,912)

See Notes 3 and 4 to Combined Financial Statements.
Parentheses denote red figure.
Totals may not agree because dollars have been rounded.

Exhibit A-4-2

Expenditures	Balance	Reimbursements Due from Federal Funds	Available Appropriations	Balances Lapsed to Surplus	Balances Carried Forward
$ 127,846,153	(95,805)	$ 117,982	$ 22,177	$	$ 22,177
27,234,639	712,328	461,974	1,174,302	740,164	434,138
354,204,030	(8,071,326)	14,818,438	6,747,112	1,222,666	5,524,446
23,388,965	144,401		144,401	14,850	129,551
212,365,822	(839,652)	1,459,321	619,669	123,946	495,723
2,648,087	125,324		125,324		125,324
3,753,014	74,713		74,713	16,171	58,542
23,783,241	496,093	894,056	1,390,149	665,348	724,801
2,455,858	62,410		62,410	34,034	28,376
63,040,946	950,616	403,294	1,353,910	122,168	1,231,742
26,219,420	(193,858)	713,572	519,714	32,098	487,616
1,838,605	29,523		29,523	17,038	12,485
4,002,104	23,128		23,128		23,128
2,103,165	67,784		67,784	61,944	5,840
30,626,283	347,830	136,598	484,428	348,231	136,197
35,550,994	(10,101)	588,066	577,965		577,965
5,908,370	734,156		734,156		734,156
16,165,979	67,650		67,650	6,491	61,159
12,735,624	1,059,294	187,048	1,246,342	125,597	1,120,745
9,977,760	1,858,959		1,858,959	169,970	1,688,989
668,380	384,440		384,440		384,440
17,568,807	50,923	295,331	346,254	153,825	192,429
7,307,746	398	23,573	23,971	9,945	14,026
33,842,817	594,840	2,821	597,661	68,096	529,565
89,303,811	482,243		482,243	396,983	85,260
	9,368,990		9,368,990	9,368,990	
$1,134,540,620	$ 8,425,299	$ 20,102,074	$ 28,527,373	$13,698,554	$14,828,819

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS

YEAR ENDED JUNE 30, 1982

Exhibit A-5-1

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
MENTAL HEALTH, RETARDATION AND HOSPITALS (MHRH)									
Office of the Director		662,558		662,558	659,352	3,206			
Development of R.I. Mental Health Manpwr. Auth.	4,216-		149,311	145,095	145,963	10,566	11,434-		11,434-
Management and Support Services		70,293		70,293	70,192	101			
Community Residential and Resource Development		107,028		107,028	106,958	70			
Div. of Planning, Pgm. Standards & Evaluation		149,621		149,621	149,260	361			
Div. of Personnel and Labor Relations		94,046		94,046	94,032	14			
Employee & Labor Relations-Training & Development		535,060		535,060	533,391	1,669			
Training and Development		119,835		119,835	118,056	1,780			
Division of Facilities and Maintenance Services		50,223		50,223	50,223				
Utilities & Building Maintenance	1,446	3,048,937		3,050,383	3,028,303	17,436	4,644		4,644
Repairs - Ground Maintenance & Motor Pool		1,955		1,955	1,955				
Repairs - Institute of Mental Health	480	49,992		50,472	48,704	770	998		997
Repairs - General Hospital	1,182	121,369		122,551	104,744	17,806			
Repairs - Central Power Plant		3,222		3,222	2,853	369			
Repairs - Administrative Offices		595		595	595				
Central Power Plant		5,856,871		5,856,871	5,848,688	8,183			
Security Police		325,492		325,492	325,358	134			
Grounds Maintenance & Motor Pool		921,511		921,511	923,746	2,451			
Division of Financial Management		68,552		68,552	68,539	13			
Dev. Disabilities Services & Facilities	22,609-		279,569	256,960	266,087	2,511	11,638-		11,638-
Financial & Management Services		1,737,125		1,737,125	1,733,591	3,534			
Administrative Services		369,778		369,778	369,170	607			
Patients Resources and Benefits		554,791		554,791	554,030	761			
Office of Retardation		169,650		169,650	166,604	3,046			
Respite Care		100,000		100,000	96,912	3,088			
Early Intervention Program - Retardation		469,746		469,746	387,904	81,842			
Trng. through Placement Pgm. - Retardation		402,000		402,000	402,000				
Community Services Program - M.R.		2,617,734		2,617,734	2,559,510	58,224			
Support of State Dependents		177,753		177,753	177,753				
Ladd School	1,328	21,673,558		21,674,886	21,625,745	41,721	7,420		7,420
Multihandicapped Unit I.C. Mental Retardation		567,236		567,236	566,953	283			
Comm. Residential Pgm. - Ladd Operated		2,986,290		2,986,290	2,984,275	2,015			
Div. of Social & Developmental Services		3,345,668		3,345,668	3,343,934	1,480	254		254
Leisure Time Activities		17,495		17,495	17,495				
Division of Mental Health		70,604		70,604	70,604				
Institute of Mental Health	8,371	25,211,626		25,219,997	25,176,150	43,847			
Community Mental Health Program	229		229-						
Community Mental Health Program		4,469,195		4,469,195	4,455,945	8,563			
R-Community Support Services Contract		201,542		201,542	201,542				
Div. of Rehabilitative Services	1,322-		1,000	322-	1,656		1,333		1,333
General Hospital		167,025		167,025	166,965	60			
Zambarano Memorial Hospital	1,350	30,121,787		30,123,137	30,055,190	67,136	811		811
Substance Abuse	292	13,626,950		13,627,242	13,604,916	19,156	3,170		3,170
Drug Abuse		28,843		28,843	28,843				
Treatment Alternatives to Street Crime - TASC		1,273,373		1,273,373	1,237,279	36,093			
Drug Abuse Services Projects		201,193		201,193	201,193				
Statewide Drug Abuse Planning Grant	15,040-		1,279,609	1,264,569	1,327,791	23,505	86,728-		86,728-
Develop Plans for State Drug Abuse Trng. System	1,615		141,501	143,115	138,869	700	3,547		3,547
	1,270-		25,399	24,128	24,660		532-		532-

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-002

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Develop State Prevention & Coord. Program	204-		126,037	125,833	127,070		1,236-		1,236-
Services for Alcoholics		2,781,702		2,781,702	2,764,498	17,204			
Alcoholic Services - Block Grant			53,078	53,078	53,078				
Alcohol Abuse and Prevention	10,318-		157,520	147,201	147,245	4,108	4,151-		4,151-
Implementation of the Uniform Alcoholism Act	18,889-		28,954	10,065	12,298		2,233-		2,233-
State Manpower Development Alcohol Abuse	150-		36,503	36,352	36,382		30-		30-
Total	57,725-	125,529,823	2,278,250	127,750,348	127,361,739	484,414	95,805-		95,805-
HEALTH									
Office of the Director		404,516		404,516	404,516				
Support of Medical Education		1,167,000		1,167,000	1,167,000				
Office of State Medical Examiners	411	690,666		691,077	690,802		275		275
Division of Legal Services		108,451		108,451	108,451				
Division of Management and Support Services		97,808		97,808	97,808				
Division of Management Services	80	924,364		924,444	917,819	1,000	5,624	5,069	555
PSE CETA II (3130-519)	403		2,842	3,245	3,245				
Division of Vital Statistics		311,305		311,305	309,387	1,272	645	645	
R.I. Vital Stat. Data Collec. Prep. & Submission	13-		58,000	57,987	61,984		3,997-		3,997-
National Death Index (R)					2,971		2,971-		2,971-
Division of Catastrophic Health Insurance	600,000	2,188,275		2,788,275	2,534,534		253,741	253,741	
Division of Professional Regulation		368,966		368,966	339,165	12,907	16,894	16,894	
Division of Board of Hairdressing		98,814		98,814	98,814				
Office of Fiscal Assistance (WIC)		39,471		39,471	39,471				
Spec. Supp. Food Pgm--Women/Infants-Low Income	534,687		839,714	1,374,401	1,346,243		28,159		28,159
Spec. Supp. Food Pgm--Women/Infants-Low Inc. FY-82			3,802,407	3,802,407	3,586,587		215,820		215,820
Health Planning and Resources Development		69,769		69,769	69,769				
C-Preventive Health Block			68,801	68,801	84,012	4,756	19,967-		19,967-
C-Rape Prevention			1,400	1,400			1,400		1,400
Office of Special Projects		48,561		48,561	48,561				
Health Incentive Funds	2,859-		5,528	2,669	2,669				
Division of Emergency Medical Services		256,272		256,272	256,270		2	2	
Emergency Med. Svcs. Trng. Advanced Life Support	716-		150,835	150,119	150,114		5		5
Office of Health Promotion		207,713		207,713	207,381	332			
Health Education Risk Reduction Program	1,781		117,033	118,813	118,813				
Health Incentive Funds	24,574-		35,011	10,437	10,437				
C-Health Incentive Grant	9,143-		20,404	11,262	11,262				
Health Education Risk Reduction (FY-82)			270,228	270,228	281,072	17,121	27,964-		27,964-
Division of Medical Care Standards		159,758		159,758	159,547		211	211	
Assistant Director Health Policy		138,814		138,814	138,814				
State Health Planning and Development Agency	13,585		417,870	431,455	439,154	28,668	36,367-		36,367-
Health Systems Agency	16,622-		318,100	301,478	309,059		7,581-		7,581-
Integrated State-Wide Plng. for Del. Svcs.(OSHA)	12,907-		12,907						
R-Development of Occupational Health-Data Systems	16,569-		73,600	57,031	56,189		842		842
Division of Family Health		1,022,990		1,022,990	820,770	53,136	149,083	149,083	
Child Development Center		540,348		540,348	126,294	414,054			
Home Health Visits		212,695		212,695	201,793	10,902			
Crippled Children - General		233,277		233,277	228,558		4,719	4,719	
Care and Treatment of Hemophilia		40,837		40,837	15,837	15,837	9,163	9,163	
Maternal and Child Health A	15,874-		99,131	83,257	83,257				
Maternal and Child Health B	4,057-		74,700	70,643	75,180	25,929	30,466-		30,466-

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-003

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Mental Retardation			281,145	281,145	281,145				
Crippled Children A	2,802		63,531	66,334	66,334				
Crippled Children B	1,052		26,372	27,424	27,424				
Child Health(CB-Special Project-Family Planning)	339-		295,200	294,861	302,704	22,268	30,111-		30,111-
SIDS Information and Counseling Project	321		7,196	7,517	7,866	1,833	2,182-		2,182-
Supp. Security Income-Disabled Chldn. Serv. Pgm.	15,277-		34,194	18,916	18,916				
Genetic Diseases Testing & Counseling Project	22,329-		73,299	50,970	50,970				
Comprehensive Health Care Svcs. in Central Falls	44,266-		162,533	118,266	118,266				
R - Dental Care for Mentally Retarded			11,800	11,800	11,782	51,718	51,700-		51,700-
Maternal and Child Health "A" (FY-82)			220,149	220,149	240,630	32,082	52,563-		52,563-
Maternal and Child Health "B" (FY-82)			32,057	32,057	30,954	24,867	23,764-		23,764-
Crippled Children "A" (FY-82)			150,208	150,208	150,971		762-		763-
Crippled Children "B" (FY-82)			23,147	23,147	21,563		1,584		1,584
Supp. Sec. Income-Disabled Chldn. Pgm. (FY-82)			46,452	46,452	46,317		135		135
Genetics Disease Testing			46,089	46,089	45,508	1,000	418-		418-
Division of Dental Public Health		222,816		222,816	191,971		30,844	30,844	
Division of Adult Health		117,990		117,990	109,213		8,777	8,777	
Community Based Cancer Control Program	206,591-		609,589	402,998	499,417		96,419-		96,419-
Hypertension Project	2,294		12,206	14,500	14,500				
Division of Epidemiology		519,285		519,285	441,185	1,600	76,500		76,500
Veneral Disease Control	3,668-		110,437	106,769	106,769				
An Immunization Program for R.I.	1,969		41,942	43,911	46,265		2,354-		2,354-
Control of Lead Poisoning in Rhode Island	1,907-		123,123	121,216	121,216				
Diabetes Demonstration Control Project	2,943-		148,800	145,857	145,564		293		293
Epidemology & Control of Acquired Infections (R)	18,636-		108,830	90,194	90,194				
C-Health Program for Refugees	1,540		21,711	23,251	23,251				
R-Hypertension Control	4,792-		43,045	38,253	39,234	950	1,931-		1,931-
Venereal Disease Control			96,763	96,763	96,424		339		339
An Immunization Program for Rhode Island			28,150	28,150	27,153		997		997
Control of Lead Poisoning			67,215	67,215	81,015		13,800-		13,800-
Diabetes Control			62,700	62,700	68,352		5,652-		5,652-
Health Program for Refugees (FY-82)			18,708	18,708	22,130		3,422-		3,422-
Hypertension Control (FY-82)			45,916	45,916	49,765		3,849-		3,849-
Division of Chest Diseases		155,961		155,961	152,308		3,653	3,653	
Division of Laboratories	360	2,245,104		2,245,464	2,201,036	4,440	39,987	13,331	26,656
Division of Water Supply Laboratory Services		197,113		197,113	160,143	40	36,930	36,852	78
Race Horse and Race Dog Analysis		250,864		250,864	231,487		19,378	19,378	
Special Well Testing Program - Water		75,851		75,851	65,059		10,792	10,792	
Technical Consultation Program	785-		785						
Laboratory Training Program	164-		164						
Office of Nutrition Services		56,140		56,140	34,408		21,732	21,732	
Associate Director Preventive Medicine		69,844		69,844	66,244		3,600	3,600	
Associate Director Community Health Services		264,755		264,755	255,972		8,784	8,784	
Division of Facilities Regulation		316,515		316,515	315,269	571	675		675
Shelter Care Facility for Adults		125,000		125,000	27,802		97,198	97,198	
Nursing-Convalescent Homes Program	1,671		49,175	50,846	50,846				
Title XIX - SNF/ICF	24,788		42,628	67,416	67,416				
Nursing Convalescent Home Pgm.-Title 18 (FY-82)			48,600	48,600	58,726		10,126-		10,126-
Title 19 SNF/ICF (FY-82)			192,248	192,248	165,978		26,270		26,270
Division of Water Supply		42,697		42,697	42,697				
Special Well Testing Program-Laboratories		14,363		14,363	14,363				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-004

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Public Water Supply Supervision Project	3,922-		209,299	205,377	153,019		52,358		52,358
Public Water Supply Supervision Project (FY-82)			186,500	186,500	198,331		11,831-		11,831-
Division of Food Protection and Sanitation		1,642,387		1,642,387	1,600,726	1,223	40,437	40,437	
Cooperative Meat and Poultry Program	8,170		22,469	30,639	30,639				
Division of Drug Control		679,723		679,723	678,921		803		803
Controlled Substances Therapeutic Res. Pgm.		7,856		7,856	7,853		3	3	
Division of Animal and Dairy Industry		217,237		217,237	211,983		5,253	5,253	
Division of Occupational Health and Radiation Cntrl.		321,775		321,775	321,775				
OSHA Administration		10,161		10,161	9,767		394		394
OSHA Statewide On-Site Consultation Program	10,984-		56,027	45,043	45,043				
Compliance Field Testing of X-Ray Systems	198-		9,779	9,581	9,893		312-		312-
OSHA Statewide On-Site Consultation Pgm. (FY-82)			68,393	68,393	89,858		21,465-		21,465-
Total	755,777	16,884,105	10,307,085	27,946,967	26,506,131	728,507	712,329	740,164	27,835-
SOCIAL AND REHABILITATIVE SERVICES (SRS)									
Office of the Director		625,673		625,673	623,277	3,362			
Division of Planning Pgm. Development & Evaluation		202,283		202,283	201,317				
R-Long Term Care System Planning Grant	1,109-		59,505	58,396	58,396				
Division of Community Services		41,554		41,554	41,534	60			
Family and Children Services		1,826,645		1,826,645	1,823,171	3,474			
Homemaker Services		10,361		10,361	9,929	432			
Sophia Little Home		3,952		3,952	3,952				
Emergency Shelter		8,395		8,359	8,395				
Family and Adult Services	168,493-		6,366,541	6,198,048	6,200,117		2,069-		2,069-
Homemaker Services	226,501-		1,565,000	1,338,499	1,241,961	1,295	95,242		95,242
Sophia Little Home	2,792		14,127	16,919	9,980		6,940		6,940
Information and Referral Service			62,894	62,894	62,893		1		1
Joslin Social Service System	1		20,057	20,058	20,058				
Emergency Shelter Program	406-		21,948	21,542	20,689		853		853
Information and Referral Service	2		6,043	6,044	6,043		2		2
Joslin Social Service System	1		1,928	1,929	1,928		1		1
Prov. Comm. Act. Pgm.-PROCAP-Res. Serv.-Ex-Felons	17,932		3,306	21,238	14,388		6,850		6,850
Women's Ctr. Information and Referral Service			719	719	719				
PEP-CETA II (2130-81)	706		11,876	12,582	12,582				
Parent Aid Program	8,246			8,246	8,246				
Veterans' Affairs Unit	10,320	4,679,152		4,689,472	4,691,680		292		292
Soldiers' Welfare		343,164		343,164	343,164				
R. I. Veterans Cemetery Capitol Program	150,000			150,000	59,919		90,081		90,081
Support of Domiciled Veterans (Veterans' Home)	164,292-		1,366,364	1,202,072	1,202,072				
Veterans' Aid and Attendance Allowance			250,582	250,582	250,582				
Medical Assistance Administration		2,921,798		2,921,798	2,897,734	24,065			
Medical Assistance Administration	447,151-		4,331,639	3,884,488	3,892,442	41,750	49,704-		49,704-
Division of Services for the Blind		266,767		266,767	266,767				
Matching Approp.-Voc. Rehab.-Blind (State Match.)		154,117		154,117	153,904		213		213
Voc. Rehab.-In-Service Trng. Pgm. (State Match.)		489		489	489				
Vocational Rehabilitation - Blind	13,230-		460,162	446,932	724,834		277,902-		277,902-
Vocational Rehabilitation In-Service Training	2,228		2,338	4,566	4,273		292		292
Title IV A Social Security Disability Benefits	14,675		14,306	28,981	28,794		187		187
Title XVI Supplementry Security Income Program	2,562		6,934	9,496	7,434		2,062		2,062
Vending Stand Proceeds - Business Enterprises	62,243		15,853	78,096	34,826		43,270		43,270

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-C05

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
General - Business Enterprises	10,725		5,528	16,253	3,532		12,721		12,721
Division of Vocational Rehabilitation	7,247	760,147		767,394	767,394				
Independent Living and Personal Care Attendant		70,000		70,000	70,000				
Independent Living Rehabilitation Pgm.-State		50,872		50,872	50,872				
Vocational Rehabilitation	110,953		2,731,749	2,842,702	3,037,340		194,638-		194,638-
Disability Determinations - Social Security	25,300-		1,849,104	1,823,804	1,939,369		115,565-		115,565-
Rehab. Soc. Sec. Disab. Benefit Recipients	5,702		83,903	89,605	72,104		17,501		17,501
Supplemental Security Income Program (Title XVI)	7,843-		39,295	31,452	9,100		22,352		22,352
In-Service Trng. of State Voc. Rehab. Personnel	3,831		10,217	14,048	11,904		2,144		2,144
Cerebral Palsy Rehabilitation Services	56,413		43,000	99,413	75,381		24,032		24,032
Independent Living Rehabilitation Program	63,210		394,522	457,732	539,746		82,014-		82,014-
Comprehensive Rehabilitation Center Program	37,887		200,000	237,887	228,898		8,989		8,989
Client Assistance Project			66,753	66,753	91,214		24,461-		24,461-
Rehabilitation Center Grant	24,092			24,092	20,415		3,677		3,677
PSE CETA II (3130-519)	1,311		424	1,735	1,735				
Work Incentive Program - Administration		156,684		156,684	156,684				
WIN - D. E. S. Matching	9,204	125,001		134,205	110,059	4,500	19,646		19,646
Work Incentive Program	40,215		785,651	825,866	801,855		24,012		24,012
Day Care Program - Administration		96,547		96,547	96,547				
Day Care Program	36,505-		270,900	234,395	234,395				
Division of Medical Services		27,592		27,592	27,399	193			
Assistant Director - Medical Services	28,211		135,000	163,211	71,921		91,289		91,289
Division of Management Services		180,697		180,697	180,644	53			
Financial Control		255,094		255,094	251,331	3,763			
Division of Standards and Planning		24,647		24,647	20,537	3,716	395		395
Staff Development and Training - State		55,066		55,066	55,066				
Standards and Planning	296,418		214,000	510,418	482,239		28,179		28,179
Staff Development and Training	67,877		270,105	337,982	344,933		6,951-		6,951-
SRS Training	2,972		1,934	4,906	1,123		3,783		3,783
Assistance Payments Administration		4,345,898		4,345,898	4,337,838	5,560			
Assistance Payments Administration	1,385,875-		4,752,298	3,366,423	3,525,754		159,331-		159,331-
Supplemental Security Income Program - Adm.	39,417		1,318	40,735			40,735		40,735
Indochinese Refugee Assistance Pgm. - Adm.	60,497		1,938,414	1,998,912	1,559,792	278,340	160,780		160,780
Food Stamp Program		1,204,081		1,204,081	1,199,002	4,504	575		575
Food Stamp Program	451,349-		1,744,045	1,292,696	1,647,728	2,735	357,767-		357,767-
PEP-CETA II (3130-519)	629		20,000	20,629	20,629				
Child Support Enforcement Program		361,933		361,933	361,933				
Administration - Title IV D	34,574-		1,149,145	1,114,571	1,461,771		347,200-		347,200-
Medical Assistance		86,014,317		86,014,317	75,991,214	10,023,103			
Medical Assist. - Homemaker and Adult Day Care		224,750		224,750	224,750				
Federal Grants - Medical Assistance	12,822,768-		114,879,081	102,056,313	101,727,563	13,235,903	12,907,553-		12,907,553-
Medical Assist. - Homemaker and Adult Day Care					293,282		293,282-		293,282-
AABD (Subsistence Payments)		7,011,931		7,011,931	7,011,931				
AABD (Supplementals)		43,773		43,773	43,773				
(AFDC)-R (Regular) Subsistence Payments		26,990,031		26,990,031	26,990,031				
(AFDC)-U (Unemployed) Subsistence Payments		745,525		745,525	745,525				
(AFDC) Foster Care		763,657		763,657	763,657				
(AFDC) Day Care		400,266		400,266	400,266				
(Catastrophic Aid)		156,070		156,070	156,070				
(AFDC)-R (Regular)	2,755,592		41,762,202	44,517,795	40,988,710		3,529,085		3,529,085
(AFDC)-U (Unemployed)	1,842-		1,206,259	1,204,417	1,020,212		184,205		184,205

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
(AFDC) Foster Care	28,796		1,017,048	1,045,844	1,045,844				
(AFDC) Day Care Center Program	21,596		1,320,687	1,342,283	1,340,894		1,389		1,389
(AFDC) (Catastrophic Aid)	7,440		360,000	367,440	213,606		153,834		153,834
Indochina Refugee Assistance Program Federal	379,881-		4,205,426	3,825,545	3,594,843		230,702		230,702
R.Cuban/Haitian Refugee Assistance Program	1,771-		932,231	930,460	212,323		718,136		718,136
GPA Subsistence Payments		18,487,432		18,487,432	16,818,595	1,668,837			
Medical Payments Adjust. of Title 19 Recip.			331,384	331,384	331,384				
Standards Increase AFDC & GPA		1,222,666		1,222,666			1,222,666	1,222,666	
Pub. Assist. Ten. Emer. Heat. & Util. Fund (778115)		44,010		44,010	44,010				
Low Income Energy Assistance-Aid Payments	142,426			142,426	142,426				
Total	12,374,521-	160,503,481	157,303,745	346,132,705	328,898,386	25,305,644	8,071,325-	1,222,666	9,293,991-
CORRECTIONS									
Office of the Director		497,440		497,440	490,161	7,279			
PEP, CETA II (3130-519)	1,591		10,443	12,034	12,034				
Parole Board		113,023		113,023	113,023				
Division of Management Services		109,465		109,465	109,372	57			
Administrative Services Unit		145,519		145,519	145,460	59			
Employee Relations Unit		106,655		106,655	105,737	138	780		780
Maintenance Unit		554,496		554,496	549,209	5,002	285		285
Division of Adult Services		132,621		132,621	132,621				
Deputy Assist. Director - Adult Operations		2,995,427		2,995,427	2,926,495	41,160	27,772	14,850	12,922
Deputy Assist. Director - Rehabilitation		207,092		207,092	207,092				
Maximum Security - A.C.I.	949	3,830,945		3,831,894	3,831,894				
Medium Security - A.C.I.		2,241,645		2,241,645	2,241,645				
Minimum Security - A.C.I.		1,171,321		1,171,321	1,171,321				
Women's Division		582,053		582,053	581,585				
Work Release Unit		403,648		403,648	403,862				
Drug Treatment Unit		131,776		131,776	131,776				
Business Office - Adult Services		1,797,708		1,797,708	1,797,562				
Health Care Unit - Adult Services		1,652,463		1,652,463	1,662,250	2,580			
Education Unit - Adult Services	307	451,318		451,625	439,326				
Court Approved Expenditures - A.C.I.		24,105		24,105	22,080	2,025			
High Security - A.C.I.		2,989,520		2,989,520	3,029,608		3,696		3,656
Intake Service		253,032		253,032	237,342	5,564	10,126		10,126
Building Renovations - Maximum Security	129	129-							
Building Renovations - Maximum Security		117,644		117,644	96,752		20,892		20,892
High Security-Site Development	80,850			80,850			80,850		80,850
Division of Program Development		1,172		1,172	1,134	38			
Research and Planning Unit		60,703		60,703	60,703				
Division of Field Services		70,984		70,984	70,960	24			
Probation and Parole - Adult		1,689,487		1,689,487	1,651,345	573			
Rhode Island State Marshals		1,107,954		1,107,954	1,097,218	4,455			
Total	83,828	23,435,057	10,443	23,533,366	23,319,970	68,555	144,400	14,850	129,550
ELEMENTARY AND SECONDARY EDUCATION									
Bd. of Regents for Elem. & Second. Education		36,857		36,857	36,857				
Office of Planning and Management		884,223		884,223	884,186	37			
Comm. on Interstate Cooperation in Education		22,550		22,550	22,550				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 198[illegible]

A-5-007

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Cardio-Pulmonary Resuscitation Program		13,470		13,470	9,970		3,500		3,500
Equal Education Opportunity Unit			68,200	68,200	65,847		2,353		2,353
CRA Title IV Lau Type B Center	682-		62,982	62,300	63,404		1,104-		1,104-
E.S.A.A. Special Arts Program			61,100	61,100	59,023	150	1,927		1,927
Tech. Assist.-Elim. Sex Disc.-Loc. Education Pgm.	2,579-		40,279	37,700	39,020		1,320-		1,320-
C-Emergency School Aid Act - State Department			54,000	54,000	55,231	327	1,558-		1,558-
In-Site Rhode Island - Tuitions	4,099		65,867	69,967	69,162		805		805
Research, Master Planning and Evaluation	335	462,249		462,584	452,617	9,967			
Assist. for State Equalization Plans-Section 842	31,604		7,227	38,831	20,326		18,505		18,505
Program for Excellence	1,500			1,500	1,500				
Mott. Foundation	16,049			16,049	3,748		12,302		12,302
Division of Development and Operations	516	184,362		184,878	184,878				
State Support Local School Operations		123,911,727		123,911,727	123,911,727				
Teachers' Pensions		76,765		76,765	76,765				
State's Share Teachers' Retirement Fund		14,732,603		14,732,603	14,732,603				
School Housing Foundation Program		4,608,419		4,608,419	4,608,419				
Programs for Disadvantaged Children	92,206	1,906,869		1,999,075	1,999,075				
Programs for Handicapped Children		16,850,539		16,850,539	16,850,539				
Pgm. for Gifted Chldn.-Vis., Lit. & Perform. Arts	11,178	24,159		35,338	35,338				
Programs for Gifted Children	24,933	292,264		317,197	270,812		46,386	46,386	
Programs for Bilingual Children	10,619	197,950		208,569	208,569				
Add. State Supp. City of Newport School System		340,000		340,000	340,000				
Tech. Assist.-Grants and Regulations Operations	516	1,534,107		1,534,623	1,359,832	82,721	92,070		92,070
School for the Deaf	759	1,776,678		1,777,437	1,593,895	183,542			
Wm. M. Davies Vocational-Technical School	26,316	2,034,574		2,060,890	1,822,564	238,326			
School Food Services		3,347,105		3,347,105	3,269,545		77,560	77,560	
Operations & Educational Programs	516	470,926		471,442	458,927	12,515			
Tuition for Blind and Deaf		642,628		642,628	642,628				
Landscaping-School for the Deaf	13,871			13,871	8,206	5,665			
Compensatory Education - Title I - ESEA	196,370		9,365,102	9,561,471	9,356,312		205,159		205,159
C-Handicapped Title VI Discretionary			270,000	270,000	283,230		13,230-		13,230-
Handicapped Children - Title VI - ESEA	41,167-		3,682,944	3,641,778	3,724,376	11,559	94,198-		94,198-
Education of Pre-School Handicapped Children	7,797-		84,906	77,108	84,181		7,072-		7,072-
Handicapped Children (P.L. 89-313)	92,546-		577,905	485,359	510,266	9,437	34,344-		34,344-
Coord.-Tech. Assist. for Bilingual Education Pgms.	9,907-		33,300	23,393	23,272		120		120
Refin. of U.S. Educ. Off. Eval. & Report. System	5,577-		5,577						
Title I - ESEA - Administration	7,878-		256,866	248,987	248,987				
Title I - ESEA - Delinquent Children	1,139-		41,232	40,093	43,098		3,005-		3,005-
R-Migrant Education			12,000	12,000	9,838		2,162		2,162
School Business Practice					97		97-		97-
R. I. State Facilitator Center	3,466-		58,927	55,461	62,815	1,150	8,507-		8,507-
Teacher Centers Programs			1,370	1,300	2,030		730-		730-
Dissemination Capacity Building Project	20,530-		38,245	17,715	17,715				
Technical Assistance Community Education Project	1,879-		29,906	28,027	28,027				
FY '78 National Metric Education Conference	512			512	512				
In Service Training Program	22,666-		67,696	45,030	37,697	2,042	5,291		5,291
Fellowship Program	29,342-		80,676	51,334	50,405	74,635	73,706-		73,706-
State Program School Food Services	160,073-		5,774,302	5,614,230	6,301,043		686,813-		686,813-
Local Program School Food Services	34,294-		221,098	186,805	214,157		27,352-		27,352-
Special School Milk Program	25,602-		128,258	102,657	124,951		22,294-		22,294-
School Breakfast Program	9,283-		138,553	129,270	133,033		3,763-		3,763-

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-008

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Non-Food Assistance Program	41,460		1,802	43,262	13,841		29,421		29,421
Food Service Program - Administration	10,495-		285,915	275,420	240,677	6,971	27,772		27,772
Special Food Services Pgm. for Children	180,641-		1,970,145	1,789,503	1,820,766		31,263-		31,263-
Special School Assistance Program	75,623-		804,228	728,604	781,101		52,497-		52,497-
Nutrition Education and Training Program	52,791-		67,928	15,137	38,018		22,880-		22,880-
Title IV C ESEA - General Management	10,020-		353,739	343,718	343,718				
Title IV C ESEA - Central Staff			121,635	121,635	121,635				
Title IV C ESEA - Technical Assistance	1,587-		42,324	40,737	40,737				
Title IV C ESEA - Regulatory	1,681-		44,665	42,984	42,984				
Title IV B&C ESEA-Library, Learn, Resource	25,244-		711,836	686,592	701,238		14,646-		14,646-
Title IV Part C	28,283-		534,478	506,195	491,193		15,001		15,001
Indochina Refugee Children Education Assistance	24,611-		270,872	246,261	252,082		5,821-		5,821-
C - Title II Basic Skills Improvement	658-		133,531	132,873	136,557	1,749	5,433-		5,433-
C - Program for the Gifted - Minority	1,172		49,000	50,172	53,148		2,976-		2,976-
C - Program for the Gifted - Competitive	5,272-		65,777	60,505	65,255	1,150	5,900-		5,900-
C - Title VII Bilingual Education	11,815-		176,243	164,427	163,546		881		881
Project Horizons Summer Projects	13,038		23,742	36,780	26,126		10,653		10,653
Project Drama - Mass. Title I (School for Deaf)	4		13,125	13,129	13,125				
Educ. & Career Oppor. for the Handicapped Pgm.	1,528		66,740	68,268	61,748		6,520		6,520
Project Communication Coordination	9		36,396	36,405	33,669		2,735		2,735
Adult Upgrading Program Davies 80-81	1,382		19,072	20,454	20,454				
R. I. School for the Deaf - Sign Language			4,862	4,862	4,773		89		89
Receipts from Pymts. for School Food Served	68,948-		4,566,308	4,497,360	4,497,360				
Davies Voc. Food Services Program	10,339		81,645	91,984	78,162	302	13,520		13,520
Testing Program - Vocational Certification			600	600	175		425		425
Vocational Education	10,431	2,027,283		2,037,713	2,031,766		5,947		5,947
Woonsocket Roof Repairs	4,017			4,017	4,017				
Equipment for the State Vocational Schools	43,892	180-		43,712	36,812		6,900		6,900
R. I. Occupational Information System	12,861		89,351	102,212	104,433		2,221-		2,221-
Apprenticeship School Linkage Project	34,472		52,067	86,539	86,539				
Career Education State Allotment Program	4,661-		169,926	165,266	150,929		14,337		14,337
Adult Basic Education	49,983-		603,180	553,197	587,593	1,560	35,956-		35,956-
Vocational Education - Subpart 2	202,620-		2,580,944	2,378,324	2,548,170	37,114	206,960-		206,960-
Vocational Education - Subpart 3	167,993-		544,843	376,850	429,346	15,795	68,292-		68,292-
Vocational Education - Subpart 4	21,054-		102,300	81,246	77,136		4,110		4,110
Vocational Education - Subpart 5	33,651-		158,426	124,775	150,157		25,382-		25,382-
Vocational Education - Planning & Evaluation	1,040-		20,520	19,480	6,263		13,217		13,217
Total	848,575-	176,378,131	35,996,614	211,526,170	211,669,067	696,755	839,651-	123,946	963,597-
STATE LIBRARY SERVICES									
Administration		191,706		191,706	191,706				
Planning and Development		1,333,292		1,333,292	1,333,292				
Plng. and Develop. Interlibrary Coop. - State		102,142		102,142	102,142				
Special Library Services - Institutions		116,108		116,108	114,339		1,769		1,769
Spec. Lib. Srvcs. - Blind & Phys. Handicapped		82,230		82,230	82,230				
Media Library Services		104,598		104,598	104,598				
State Aid - Constr. and Capital Improvements		250,364		250,364	244,982		5,383		5,383
Planning and Development - Title I	31,574		335,403	366,977	324,487		13,077		13,077
Plng. and Develop. Interlibrary Coop.-Federal	43,416		97,520	140,936	71,622		98,728		98,728
Special Library Services - Instit. - Title I	8,254		26,788	35,042	31,243		3,799		3,799

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-009

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Spec. Library Srvcs.-Blind & Phys. Hand.-Title I	8,525		36,365	44,890	43,502		1,388		1,388
Special Library Computer Course			1,560	1,560	1,560				
R.I. Automated Library Consortium			1,180	1,180			1,180		1,180
PSE CETA II (3130-519)	634		1,752	2,386	2,386				
Total	92,403	2,180,440	500,568	2,773,411	2,648,087		125,323		125,323
LABOR									
Office of the Director		658,165		658,165	642,674		15,491		15,491
R. I. State Apprenticeship Training Council		51,394		51,394	51,394				
Bur. of Pipefitters & Refrigeration Technicians		71,929		71,929	71,929				
Apprenticeship Training for Veterans	4,864		10,844	15,708	5,090		10,618		10,618
Industrial Code Commission		7,813		7,813	7,813				
Division of Hoisting Engineers' Licensing		37,282		37,282	37,282				
Division of Occupational Safety		457,613		457,613	456,963		650		650
Mine Health and Safety - State		11,315		11,315	4,785				
Mine Health and Safety - Federal	4,228		26,243	30,472	21,122		9,349		9,349
Receipts Available for Expenditure	56-		146,270	146,214	130,043		16,171	16,171	
Division of Workmen's Compensation		506,410		506,410	505,272		1,138		1,138
Occupational Safety and Health Act of 1970		25,926		25,926	23,843		2,083		2,083
Occup. Safety & Health Act 1970 - Federal Share	12,204		30,037	42,241	23,029		19,212		19,212
P.S.E. CETA II (3130-519)	168		472	640	640				
PSE CETA VI (3130-525)	2,130			2,130	2,130				
Policemen's Relief Fund		387,480		387,480	387,480				
Firemen's Relief Fund		578,187		578,187	578,187				
Division of Labor Standards		328,981		328,981	328,981				
Advisory Commission on Women in Rhode Island		56,190		56,190	56,190				
Mine Health and Safety - State		6,526-		6,526-					
Contract Shops Permit Administration		22,466		22,466	22,466				
Technical Assistance for New Shoreham	545			545	545				
PSP CETA II (3130-519) Adv. Comm. on Women	404		2,635	3,039	3,039				
PSE CETA VI (3130-525)	1,463			1,463	1,463				
CETA Title VI Projects	98			98	98				
Labor Relations Board		186,911		186,911	186,911				
Mercantile Division	72,000	131,643		203,643	203,643				
Total	98,048	3,513,177	216,501	3,827,727	3,753,015		74,711	16,171	58,541
ENVIRONMENTAL MANAGEMENT									
Office of the Director		94,956		94,956	94,956				
Cooperative Promotion of Agriculture		19,600		19,600	19,600				
Eastern States Exposition		8,372		8,372	8,372				
Soil Conservation Committee		2,356		2,356	2,356				
Director's Office - Summer Program		26,031		26,031	26,031				
R. I. Seafood Council		88,000		88,000	88,000				
Dame Farm - Johnston		11,000		11,000	11,000				
Purchase of Lido Beach	165,000			165,000	165,000				
Rocky Hill Fair, Inc. - Prizes and Awards		5,000		5,000	5,000				
R-Lido's Beach Acquisition			410,000	410,000	410,000				
Administration - Office of Assistant Director		182,463		182,463	182,308	155			
Summer Program - Administration		5,992		5,992	5,992				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-010

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Office of Business Affairs		165,707		165,707	165,707				
Office of Legal Services and Property Acquisition		82,325		82,325	82,325				
Office of Information and Education		138,773		138,773	138,073	700			
Office of Resource Promotion	5,594	352,766		402,760	394,516		8,245	6,545	1,700
Restoration Project - Cliff Walk	200,000			200,000			200,000		200,000
Bureau of Outdoor Recreation - Administration			54,524	54,524	54,524				
Bureau of Outdoor Recreation - Projects	16,301-		74,594	58,293	78,231		19,938-		19,938-
Electrical Improvements - Galilee Piers	1,116-			1,116-	15,896	3,388	20,400-		20,400-
R - R.I. Heritage Program	10-		22,227	22,217	23,965		1,752-		1,752-
R - Beavertail State Park Construction	25,000		35,000	60,000	46,626		13,374		13,374
Holley Land Acquisition			141,950	141,950	140,810		1,140		1,140
R - Planning Project			4,586	4,586	4,586				
R - Galilee Pier Rehabilitation						200,000	200,000-		200,000-
Bur. of Outdoor Recreation - Municipal Projects			602,577	602,577	602,577				
Updating Scorp - Environ. Mgmt. - 4400189	190-		190						
Updating Scorp - Statewide Plng. - 4400189			3,383	3,383	3,383				
C - Surface Mining Grant			9,932	9,932	24,771		14,839-		14,839-
Statewide Res. Recov. Solid Waste Mgmt. System	3,279		7,350	10,629	10,629				
Operations - Office of Assistant Director		116,128		116,128	115,988	140			
Operations - Summer School		48,782		48,782	48,782				
A - Youth Conservation Corps	15,787		76,297	92,084	77,825		14,259		14,259
A - Young Adults Conservation Corps	3,545			3,545	1,152		2,392		2,392
R - Estuarine Sanctuary - Prudence Island	7,631-		55,726	48,095	61,584		13,490-		13,490-
Division of Parks and Recreation	13,975	3,295,069		3,309,044	3,244,871	19,692	44,481	29,353	15,128
Summer Jobs Program		135,483		135,483	135,483				
Governor's Special Summer Rec. Activities Pgm.		25,858		25,858	24,907	951			
Seasonal Recreation Program		998,057		998,057	814,855		183,202	183,202	
Imprv. to Daggett Fld & Ten Mi. Rvr. Pk. Dvlpmt.	10,395	5,265-		5,127	5,127				
Dyerville Res. Pk. & Rec. Area Repairs & Imprvts.	1,378	1,378-							
Little League Fld-Diamond St Pk-Phase II-Federal	3,148-		3,148						
John T. Owens Memorial Field	1,004			1,004			1,004		1,004
Ski Tramways Operations	1,320		120	1,440			1,440		1,440
Dame Farm Exhibit			9,000	9,000	6,304	946	1,750		1,750
Division of Fish and Wildlife		701,509		701,509	699,670	1,689			
Hatcheries		176,016		176,016	176,016				
Fresh Water Fisheries Restoration - State Match	2,065	81,583		83,649	83,135	664			
Wildlife Restoration - State Match	79	82,442		82,521	82,233	288			
Handgun Safety		38,268		38,268	38,268				
Comm. Fishery Research and Dev. - State Match		11,315		11,315	11,299	16			
Anadromous Fish Restoration - State Match	18,435	18,435-							
Coastal Fishery Resource Assessment		5,042		5,042	5,042				
Clean Channel - Mill Pond - Bristol Harbor	10,000			10,000			10,000		10,000
Shellfish Transplant - Bristol and Warwick		20,000		20,000	20,000				
Hunter Safety - State Share		11,277		11,277	11,257	20			
Licensing of Boats and Devices		44		44	44				
Fresh Water Fisheries Restoration	66,724-		307,580	240,855	261,230	2,300	22,674-		22,674-
Wildlife Restoration	119,714-		335,582	215,868	263,844	9,646	57,622-		57,622-
Commercial Fishery Research and Development	4,391		4,589	8,981	11,708	16	2,743-		2,743-
Coastal Fishery Resource Assessment	10,210-		23,786	13,576	16,176		2,600-		2,600-
R - Port Sampling Data Collection	657-		2,035	1,378	1,378				
Marine Fishery Mgmt. in N.E. Area - State Liaison	9,965-		22,576	12,611	24,840		12,229-		12,229-

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-011

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
R-Assessment of Jonah Crab Resource	21,639-		55,851	34,212	42,502		8,285-		8,285-
Acquisition-Patience Island	5-		5						
R-Yellowtail Flounder Distribution & Abundance	2,737-		2,737						
Hunter Safety Course			29,387	29,387	33,774	61	4,448-		4,448-
Endangered Species Program	6,623-		19,423	12,800	12,800				
Land Acquisition - Ford Property			135,620	135,620	135,620				
C-Land Acquisition - Perra Property	6,537-		7,244	706	706				
R-Striped Bass Stock Assessment			15,433	15,433	18,986		3,553-		3,553-
Fishing License Receipts (Fisheries)	91,806		119,395	211,201	117,615	1,000	92,586		92,586
Hunting License Receipts (Wildlife)	1,307		74,162	75,469	66,291	2,927	6,251		6,251
Fish./Hunting Receipts Acq. & Dev. Fish/Game Land	2,507		84,438	86,945	51,239	2,000	33,706		33,706
Shellfish and Marine License Receipts			213,787	213,787	304	60,619	152,864		152,864
Agreement - New England Fishery Mgmt. Council			657	657	657				
Division of Forest Environment		1,048,144		1,048,144	1,047,220	924			
Northeastern Forest Fire Protection Commission		1,144		1,144	1,144				
Purchase of Seedlings		15,623		15,623	15,623				
Cooperative Forest Fire Control	21,382-		78,026	56,644	52,029		4,615		4,615
Cooperative Forest Management	18,379-		56,462	38,083	40,400		2,317-		2,317-
Rural Community Fire Protection Program	9,560-		14,700	5,140	12,026	1,164	8,050-		8,050-
Renewable Resources Evaluation Program	8,070		8,720	16,790	6,246		10,544		10,544
R-Young Adult Conservation Corps (FY-82)			20,313	20,313	25,699	144	5,531-		5,531-
Division of Agriculture		240,180		240,180	240,174	6			
Resource Marketing Unit		204,553		204,553	204,553				
Gypsy Moth Suppression	67,746	495,051		562,797	345,648	63,503	153,646	98,435	55,211
Market News Service			625	625	625				
Gypsy Moth Supp. and Forest Pest Action Projects	31,498			31,498	21,358	7,901	2,239		2,239
Pesticide Enforcement Program	2,160		2,385	4,545	6,032		1,487-		1,487-
Federal-State Poultry Grading Ser. Coop. Agree.	427		25,360	25,787	16,912		8,875		8,875
Federal-State Inspect. Fruits & Veg. Coop. Agree.	2,980		7,542	10,522	6,408		4,114		4,114
Farm and Forest Land Preservation Program	1,022-		9,251	8,229	8,229				
Enforcement of Pesticide - Rules & Regulations	2,486		61,963	64,449	54,789		9,660		9,660
Insect and Disease Control	13,050-		35,700	22,650	22,650				
R-Gypsy Moth Suppression-1981	111,815-		111,815		115,000		115,000-		115,000-
Gypsy Moth Supp.-City, Town & Local Contrib.			247,803	247,803	247,803				
Division of Enforcement		1,883,358		1,883,358	1,723,389		159,969	153,944	6,025
Seasonal Enforcement Program		576,850		576,850	552,689		24,161	24,161	
R-Enforcement-Fishery Conservation Mgmt. Act	150-		11,184	11,033	31,491		20,458-		20,458-
Division of Coastal Resources	122,286	689,072		811,358	784,881	1,931	24,546		24,546
State Pilotage Commission		9,113		9,113	9,113				
Galilee Pier Restoration	363,291	3,409		366,700	261,549	93,860	11,291		11,291
Flood Control Dam - Lower Spragus Reservoir	29,275	175-		29,100	27,000	2,100			
Division of Boating Safety		118,636		118,636	118,523	113			
Office of Assistant Director		56,683		56,683	56,683				
Division of Water Resources	7,500	3,211,042		3,218,542	3,158,286		60,256	60,256	
Interstate Water Pollution Control Commission		4,800		4,800	4,800				
Water Pollution Control	101,191-		581,108	479,917	464,774	1,640	13,503		13,503
Surface Impoundment Assessment	8,427-		11,495	3,068	3,068				
A-Construction Grants 205-G	111,383-		422,500	311,117	316,420	533	5,836-		5,836-
R - Gorton Pond Study	15,582-		66,038	50,456	53,424	5,194	8,162-		8,162-
R-Underground Injection Control	8,606-		56,053	47,447	45,537	152	1,758		1,758
Division of Air Resources and Hazardous Materials		240,221		240,221	224,605	422	15,194	15,194	

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-012

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Solid Waste - State	48,405	636,298		684,703	574,633	5,905	104,165	89,165	15,000
Air Pollution Control Program	147,706-		666,023	518,317	531,382	20,381	33,446-		33,446-
Air Poll. Cntrl. FY '77 Grant Funds - Interdep.	55,947		23,926	79,873	88,010		8,137-		8,137-
Solid Waste Demonstration Program	67,175-		285,433	218,258	207,184	1,248	9,826		9,826
Picillo Site Superfund Project			1,018,000	1,018,000	1,054,212	212,842	285,054-		285,054-
Division of Land Resources		281,828		281,828	281,828				
Wetlands and Dams Inspection		197,078		197,078	195,912	1,167			
A-Investigations, Surveys, & Studies	7,145-		55,850	52,705	52,705				
C - Cumberland Subsidence						12,000	12,000-		12,000-
Coastal Resources Management Council		166,571		166,571	154,285	7,194	5,092	5,092	
Total	407,158	17,024,611	6,847,565	24,279,334	23,035,698	747,542	496,093	665,348	165,256-
BUSINESS REGULATION									
Office of the Director		461,346		461,346	461,346				
Examination of Public Accountants		47,025		47,025	47,025				
Automobile Body Shop Commission		1,156		1,156	1,156				
Board of Wrecking & Auto Salvage		37,092		37,092	37,092				
Board of Hearing Aid Dealers and Fitters	3,927		1,775	5,702	1,296		4,405		4,405
Administration & Enforcement of Title 5	3,771		21,857	25,628	10,761		14,867		14,867
CETA PSE Title II D	7,917			7,917	7,917				
PSE CETA VI (3130-525)	1,209			1,209	1,209				
Real Estate Commission		115,707		115,707	115,707				
Division of Banking		551,072		551,072	536,834		14,238	14,238	
Division of Insurance		818,854		818,854	818,854				
Division of Upholstery		75,887		75,887	71,635		4,252	4,252	
Division of Alcoholic Beverages		281,946		281,946	266,402		15,544	15,544	
Enforcement of Compliance Provision	499		87,228	87,727	78,624		9,103		9,103
Total	17,324	2,390,084	110,860	2,518,268	2,455,855		62,410	34,034	28,376
TRANSPORTATION									
Office of the Director		978,561		978,561	977,836	725			
Highway Safety Program - State Match		49,516		49,516	49,916				
Highway Safety Program (Planning & Administration)	21,501-		153,284	131,782	150,904		19,122-		19,122-
Municipal Projects			285,705	285,705	275,429		10,276		10,276
Pupil Transportation Project	2,343-		2,343						
Traffic Engineer - Local Projects	3,258-		5,390	2,133	2,133				
Computerize Traffic Records System	4,923-		12,813	7,890	7,890				
Four-Wheel Drive Police Patrol Vehicles					37,850		37,850-		37,850-
Fatal Accidents Reporting System			27,511	27,511	33,647		6,136-		6,136-
Project 55 NSML (R)	20,364-		24,988	4,624	21,599		16,975-		16,975-
Project Overweight RISP (R)	5,751-		12,418	6,667	6,667				
R-Alcohol and Police Traffic Services Seminar					6		6-		6-
C-Police Truck Squad-Overweight, RI State Police					12,853		12,853-		12,853-
Division of Administration	632	935,508		936,140	933,572	2,568			
Computer Unit	364	516,087		516,451	516,451				
Planning Division	8,600	20,924		29,524	29,524				
State Contrib.-R.I. Public Transit Authority		6,008,767		6,008,767	6,008,767				
Subsidy to Private Motor Carriers (765-2112)	807	400		1,207	1,207				
U.M.T.A. Technical Planning Assistance	26,000	8,929-		17,071	17,071				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-018

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
UMTA Technical Planning		685		685	685				
Transit Planning Administration		21,037		21,037	3,037		18,000		18,000
Support of Railroad Passenger Service - R.I.	40,280	40,243-		37	37				
Rail Planning - State	14,000	7,204-		6,796	6,796				
FRA Rail Administration - State	4,000	445-		3,551	2,801		750		750
Public Transit CC - Operating Assistance UMTA	12,430-		5,978,767	5,966,337	5,966,337				
UMTA Tech. Planning Assistance - Federal	57,119-		65,077	11,957	13,115		1,158-		1,158-
C-UMTA Technical Plans (07)					2,755		2,755-		2,755-
UMTA Section V - Operating Assistance	130,436-		751,605	621,169	610,727		10,442		10,442
Rail Rehabilitation Project - NEPC	163,659			163,659	7		163,652		163,652
Rail Planning - Federal	10,616		24,088	34,704	27,183		7,521		7,521
Newport Railroad Line Subsidy	28,906			28,906	1,583		27,323		27,323
FRA Rail Administration - Federal	5,599		2,252	7,852	7,270		582		582
Bridge Engineering - FRA	9,801-		6,800	3,001-	5,985		8,986-		8,986-
Facility Construction - FRA	8,606-			8,606-			8,606-		8,606-
R-Non-Urban Transit Operating Assistance					45,919		45,919-		45,919-
C-Non-Urban Public Transit Program	1,561-		27,281	25,720	20,392		5,328		5,328
R-Bicycle Grant Program			6,664	6,664	20,956		14,292-		14,292-
R-UMTA Paratransit Broker/Agent					108		108-		108-
N.E. Corridor Commuter Rail Auth. Comm. (NECCRAC)	3,215-		5,020	1,805	1,106		699		699
Public Works Division	134,478	15,228,105		15,362,583	15,350,925	8,763	2,895		2,895
State Admin. Expenses for Highway Fund		250,181		250,181	250,181				
RI (Hometown) Plan for Hiway Constr. Train. Pgms.	4,679		21,249	25,928	17,770		8,158		8,158
R-Minority Business Enterprise Program	10,040-		38,406	28,366	36,167		7,801-		7,801-
RR Demonstration Crossing Project - Fed. Share	251,292-		105,417	145,875-			145,875-		145,875-
Maintenance Division	113,653	15,488,216		15,601,869	14,783,386	214,127	604,356	122,168	482,188
Winter Maintenance		2,368,537		2,368,537	2,368,537				
Main. of State Highways by Cities and Towns		390,000		390,000	390,000				
Vehicle Maintenance Unit		684,504		684,504	684,504				
Division of Airports	57,932	5,146,345		5,204,277	5,153,755	46,607	3,514		3,514
Support of Civil Air Patrol		10,752		10,752	10,752				
Noise Control Study - T.F. Green	150,000	135,000-		15,000	463		14,537		14,537
Relocation Assistance		20,000		20,000	17		19,983		19,983
North Central Master Plan - State		106		106	106				
Rehab. of Runways & Light. Facilities-T.F. Green	31,692			31,692	28,828		2,864		2,864
No. Central Improvements Phase II FAA	14,734			14,734	1,312		13,422		13,422
Runway Extension Construction - T.F. Green		160,700		160,700	928		159,772		159,772
Runway Extension - Land Acquisition		95,651		95,651	2,641		93,010		93,010
R-Rehabilitation of Pavement Lighting-T.F. Green	722-		277,716	276,995	259,449		17,545		17,545
Airport Master Plan - T.F. Green	13,322-			13,322-			13,322-		13,322-
Runway/Apron Improve. Block Island Airport	18,000-			18,000-			18,000-		18,000-
No. Central Improvements Phase II FAA	119,398-		151,286	31,888	11,806		20,082		20,082
R-Runway Extension Construction-T.F. Green					7,747		7,747-		7,747-
R-Runway Extension Land Acquisition					23,787		23,787-		23,787-
R-Runway Extension Relocation Assistance					7,719		7,719-		7,719-
R-Noise Control Study - T.F. Green					4,169		4,169-		4,169-
R-North Central Master Plan					106		106-		106-
Pjts. Approved by Federal Aviation Administration	127,516			127,516	75,959		51,557		51,557
Interest-No. Central Land Sale-Oper. & Maint.	66,702		22,843	89,544			89,544		89,544
Division of Safety and Emission Control	7,260	1,174,318		1,181,578	1,177,161	4,417			
Division of Motor Vehicles		5,232,153		5,232,153	5,129,507	95,350	7,296		7,296

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-014

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
IDP, CETA II (3130-519)	7,247		10,619	17,866	17,866				
YETP CETA IV (3130-517)			9,380	9,380	9,380				
Division of Administrative Adjudication	140	1,043,196		1,043,336	1,043,336				
Total	325,414	55,633,227	8,032,921	63,991,562	62,668,390	372,556	950,616	122,168	828,448
EXECUTIVE DEPARTMENT									
Office of the Governor	554	1,459,213		1,459,767	1,459,767				
Governor's In-Site Rhode Island		82,052		82,052	82,002	50			
Special Studies - Retirement Systems		4,500		4,500	4,500				
New England Governor's Conference		8,000		8,000	8,000				
State Management Project (NERC)	129,198-		43,750	85,448-	2,052		87,500-		87,500-
NERC-State & Regional Energy Capability Grant	37,935-		37,935						
State Disaster Preparedness Program	10,867-		27,765	16,898	26,062		9,164-		9,164-
Develop & Implement Intrastate Alloc. Proc.-CEIP	471-		146,903	146,432	135,943		10,489		10,489
Coastal Zone Management Program	173,561-		990,000	816,439	823,176	10,391	17,128-		17,128-
R.I. Historical Records Plan, Phase I	7,978			7,978	7,978				
Economic Development - Technical Assistance	15,093-		175,636	160,543	188,828		28,285-		28,285-
Plan. Pjcts. for Outer Continental Shelf Impacts	8,640-		12,673	4,033	4,033				
CETA Special Grant for Gov.-State Mnpwr. Serv.	13,169-		29,579	16,410	10,945		5,465		5,465
CETA Special Grant-Vocational Ed. Projects	63,199-		358,633	295,434	316,600		21,166-		21,166-
Governor's FY '78 Youth Plan	12,394-		63,888	51,494	52,014		520-		520-
CETA Special Grant for Governors-Mnpwr. Services	90,920		650,902	741,822	780,008		38,187-		38,187-
CETA Title II A, B, C Governor's Linkage	17,999		2,077	20,076	19,550		526		526
Oil Spill Study and Equip. Pur.-Narr. Bay	228		12,500	12,728	12,728				
Outer Continental Shelf Lands Act	8,546		93,000	101,546	93,481		8,065		8,065
Winter Heat Emergency Planning (R)	45			45	45				
Labor Studies Project (R)	21,139-			21,139-			21,139-		21,139-
R - Energy Siting	3,838-		4,500	662	8,025		7,363-		7,363-
C-Plan. Pjcts. for Imprv. Public Fac. & Serv.	2,416		90,000	92,416	77,458		14,958		14,958
A-Water Feasibility Study	4,000		4,338	8,338	6,218		2,120		2,120
C-Mitigation Impacts-Offshore Oil/Gas Activities			181,900	181,900	165,141		16,760		16,759
Galilee Fishing Pier Construction			161,530	161,530	150,589	36,131	25,190-		25,190-
C-Coastal Energy Impact Program Grant			106,683	106,683	106,219		464		464
FEP CETA II (3130-519)	919		2,634	3,553	3,553				
Governor's Justice Commission		100-		100-	100				
Part B - Operational Planning		38,805		38,805	38,805				
Part C - Action Grant	1,166	20,415		21,581	21,581				
Part D - Discretionary Grant	5,780	62,553		68,332	68,332				
Part E - Correctional Program		789		789	789				
Juvenile Justice Delinquent Program		579		579	579				
Settlement Agreement		35,000		35,000	35,000				
Part B - Operational Planning	244,604		61,482-	183,122	121,568		61,554		61,554
Part C - Action Grant	108,683	4,221-	130,414	234,876	213,676		21,199		21,199
Part D - Discretionary Grant	132,827-		554,338	421,512	417,248		4,264		4,264
Part E - Correctional Program	608-	4,221	2,162-	1,451	1,451				
Juvenile Justice Delinquent Program	110,244		606,703	716,947	436,358		280,589		280,589
Municipal Police Training School		137,567		137,567	137,567				
Division of Fire Safety		684,821		684,821	684,192	519	110		110
Expenses of Fire Safety Code Commission		151,680		151,680	150,810		870		870
A-Academy Planning Assistance Program Design	2,500			2,500	2,500				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
R-R.I. Incident Reporting System					3,875		3,875-		3,875-
R-Regional Nat. Fire Incident Report. System Wksh.			20,208	20,208	5,665		14,543		14,543
Defense Civil Preparedness Agency		154,617		154,617	154,617				
Personnel and Administrative Program - D.C.P.A.	52,118-		181,062	128,944	149,468		20,523-		20,523-
Local Programs - D.C.P.A.	19,182-		140,994	121,813	121,812				
Radiological Maintenance Contracts - D.C.P.A.	10,578-		63,868	53,290	71,485		18,195-		18,195-
Supplies, Equipment & Training Program - D.C.P.A.	469-		418	50-	429		480-		480-
Local Supplies, Equip. & Train. Pjcts. - D.C.P.A.	157		2,439	2,596	2,439		157		157
Nuclear Civil Protection Planning Contract	22,516-		77,369	54,853	79,367		24,514-		24,514-
Adaptive Communications Model Development	3,537-		3,506	31-	31				
State Level Training Program	1,896-		6,253	4,357	8,000		3,642-		3,642-
PSE CETA VI (3130-525)	1,533			1,533	1,533				
Commission on Horse Racing and Athletics		761,986		761,986	760,470		1,516		1,516
Jai Alai - Administration		139,868		139,868	139,868				
Lieutenant Governor		131,869		131,869	131,869				
Defense Civil Preparedness Advisory Council	20,000	25,157		45,157	42,777		2,380		2,380
State & Local Government Clearinghouse Operation	10,000	169,403		179,403	152,947		26,456		26,456
Military Staff		250,837		250,837	250,837				
Veterans' Bonuses	7,093	2,000		9,093	200		8,893		8,893
Education Assist. R.I. National Guardsmen		23,775		23,775	23,775				
Armory Maintenance & Armorers' Expenses		16,000		16,000	16,000				
SYEP CETA IV (3130-517)			31,019	31,019	31,019				
National Guard and Naval Militia		388,275		388,275	386,405	880	990		990
State Military Property Officer		222,569		222,569	222,429	30	110		110
Army National Guard		129,026		129,026	128,302	98	625		625
Air National Guard	170	312,750		312,920	306,797	3,210	2,913		2,913
Army National Guard - 75%	69,422-		373,575	304,152	384,417	296	80,561-		80,561-
Air National Guard - 75%	140,908-		880,283	739,375	919,619	9,630	189,875-		189,875-
Miscellaneous Minor Construction	8,226-		269,990	261,764	263,253		1,489-		1,489-
Army National Guard Field Training Site	32,219-		79,317	47,097	91,456		44,358-		44,358-
Security Guards (ANG) 100% Federal	32,623-		200,417	167,795	209,698		41,903-		41,903-
Military Construction - Army National Guard	333,906-		2,201,932	1,868,026	1,896,543		28,517-		28,517-
Sheriff of Providence County		1,936,530		1,936,530	1,936,530				
Sheriff of Bristol County		116,535		116,535	116,535				
Sheriff of Kent County		483,538		483,538	483,538				
Sheriff of Washington County		318,688		318,688	318,688				
Sheriff of Newport County		319,957		319,957	319,957				
Sheriffs - Special		157,667		157,667	157,667				
State Police	18,154	9,007,093		9,025,248	8,986,020	5,530	33,698	32,098	1,600
Retirement Assistance - A. M. Poole		1,100		1,100	1,100				
Total	726,851-	17,755,124	8,997,289	26,025,562	26,152,655	66,765	193,858-	32,098	225,956-
DEPARTMENT OF STATE									
Office of the Secretary of State		1,169,180		1,169,180	1,162,696		6,484		6,484
Repairs and Restoration of State Archives	987	2,761		3,748	3,748				
Expenses - Regular and Special Elections		137,754		137,754	137,754				
Reprinting Certain Volumes of R.I. Reports		22,253		22,253	22,253				
1981 Capital Develop. Pgm. Bond Issue Referenda		43,531		43,531	43,531				
State Library	6,922	241,240		248,162	225,124		23,038	17,038	6,000
Rhode Island Historical Society		227,000		227,000	227,000				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-016

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Newport Historical Society		15,000		15,000	15,000				
Newspapers Published in Rhode Island		1,500		1,500	1,500				
Total	7,909	1,860,219		1,868,128	1,838,605		29,522	17,038	12,484
ATTORNEY GENERAL									
Office of the Attorney General		3,190,930		3,190,930	3,190,930				
Attorney Fees in Cases of Appeal		14,468		14,468	14,468				
Protection of State Witnesses		102,051		102,051	102,051				
State Match - Medicaid Fraud		60,780		60,780	60,780				
U.S.A. Vs. R.I. Boundary Dispute	1,811	22,450		24,261	24,261				
Hazardous Waste Litigation		8,484		8,484	8,484				
AntiTrust Enforcement & Litigation Unit	33,172-		33,172						
State Medicaid Fraud Control Unit	17,720-		407,000	389,280	376,151		13,128		13,128
Anti-Trust Enforcement	51,125			51,125	51,125				
National Anti-Trust Brief Bank			10,000	10,000			10,000		10,000
PEP, CETA II (3130-519)	62		3,048	3,109	3,109				
CETA Title VI Projects (3130-525)	437			437	437				
CETA Title VI Projects (3130-525)	644			644	644				
CETA Title VI Projects (3130-525)	104			104	104				
Identification of Criminals		169,560		169,560	169,560				
Total	3,290	3,568,722	453,220	4,025,232	4,002,104		23,128		23,128
TREASURY									
Office of the General Treasurer	11,732	1,332,026		1,343,758	1,289,056	9,620	45,082	42,662	2,420
Precious Metals Unit		78,083		78,083	68,380		9,703	9,703	
Division of Employees' Retirement	7,300	741,808		749,108	736,110		12,998	9,578	3,420
Total	19,032	2,151,917		2,170,949	2,093,546	9,620	67,783	61,944	5,840
ADMINISTRATION									
Office of the Director		295,763		295,763	291,772	3,991			
Equal Employment Opportunity		361,666		361,666	361,117		549		549
Veterans' Auditorium Manager		23-		23-	23				
P.E.P. CETA II (3130-519)	6,263-		13,903	7,640	7,640				
CETA Title VI Projects (3130-525)	3,456			3,456	3,456				
CETA VI (3130-525)	5,556			5,556	5,556				
Division of Personnel		2,335,770		2,335,770	2,325,167		10,603		10,603
State & Municipal Police Incentive Pay		2,383,313		2,383,313	2,383,313				
Municipal Firemen Incentive Pay		1,110,740		1,110,740	1,110,740				
R-Personnel Management Improvement	26,376		6,000	32,376	32,325		50		50
CETA Title VI Projects (3130-525)	409		1,823	2,232	2,232				
Division of Accounts and Control	1,897	1,293,051		1,294,948	1,294,948				
Computer Services		707,673		707,673	707,673				
Division of Information Processing	775	401,607		402,382	391,194		11,188		11,188
Service Funds - Equipment and Replacements	3,679			3,679	3,679				
Acquisition of Leased Property	9,140	2,137-		7,003	7,003				
Division of Budget		885,426		885,426	876,061	9,365			
Alternative Hospital Reimbursement System		92,495		92,495	92,495				
Blue Cross-State Prosepective Rate-Setting PRJ	85,416			85,416	37,770		47,645		47,645

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-017

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Division of State Planning		316,793		316,793	316,793				
National Emergency Management Grant	12,418-		59,917	47,499	48,174	696	1,371-		1,371-
Title V Local Economic Development Planning	1,011			1,011	420		591		591
Intergovernmental Grant Administration Program	95,553-		415,771	320,218	445,510	9,935	135,227-		135,227-
Reorganization Studies	10,585-		23,000	12,415	12,415				
Energy Resources Planning			22,500	22,500	17,099		5,401		5,401
CETA Title VI (3130-525)	285			285	285				
Division of Purchases		1,109,881		1,109,881	1,109,881				
State Properties Committee		27,668		27,668	27,668				
Federal Surplus Property Program		70,749		70,749	70,637	112			
Reimbursement Federal G.S.A.	14			14	14				
CETA [illegible] Title II D	657			657	697				
Division of Taxation		6,880,486		6,880,486	6,872,844		7,642	5,905	1,737
Administering & Maintaining of Motor Carrier Tax		126,151		126,151	112,212		13,939		13,939
Bureau of Audits		1,070,443		1,070,443	1,014,562		55,881	55,881	
Division of General Services & Property Mgmt.	28,462	9,872,234		9,900,696	9,699,269	6,486	194,941	186,213	8,728
Repairs to State House	1,620	120,000		121,620	17,288		104,332	100,232	4,100
Repairs to Court Facilities	65,984			65,984	61,984		4,000		4,000
Repairs to Other State Buildings	62,968	171,202		234,170	205,504	1,000	27,666		27,666
Operational Loss - State House Restaurant		9,708		9,708	9,708				
Operational Loss - Central Utilities Fund		40,226		40,226	40,226				
Division of Labor Relations		577,349		577,349	577,349				
Total	172,965	30,258,233	542,914	30,974,113	30,594,699	31,585	347,829	348,231	402-
Community Affairs									
Office of the Director		351,561		351,561	351,041	520			
Commission for Indian Affairs		42,642		42,642	42,642				
Black Heritage Program		28,500		28,500	28,500				
Portuguese Cultural Foundation		28,500		28,500	28,500				
Opportunities Industrial Corporation		142,500		142,500	142,500				
Children's Museum, Inc.	10,000	500-		9,500	9,500				
Citizens Information Office		314,141		314,141	313,549		592		592
Folklore and Oral History of South County			48,750	48,750	50,625		1,875-		1,875-
CETA Title VI Projects (3130-525)	1,606			1,606	1,606				
Division of Administration and Program Mgmt.		441,406		441,406	440,605	338	464		464
State Aid to Cities and Towns		3,874,076		3,874,076	3,874,076				
State Aid for Redevelop. - Debt Service Costs		446,500		446,500	446,500				
Reimb. to Cities & Towns for Tax on Mauf. Inv.		2,093,755		2,093,755	2,093,755				
Reimb. to Cities & Towns for Tax on Per. Prop.		1,662,735		1,662,735	1,662,735				
State Building Codes Standards Committee		496,079		496,079	493,936		2,143		2,143
Reimb. to Cities & Towns for Tax on Mach./Equip.		6,514,476		6,514,476	6,514,476				
R.I. Housing Investment Fund, Inc.		3,000		3,000	108	2,892			
State Mandate Reimbursement		1,165		1,165	1,165				
Urban Planning	26,592-		30,885	4,294	4,294				
Interstate Mobile Home Monitoring Program	31,701		2,337	34,037	34,037				
CETA [illegible] Title II D	545		2,500	3,045	3,045				
Division of Planning and Development		341,725		341,725	341,725				
Municipal Contrib. - Urban Planning Services	1,500		69,850	71,350	65,404		5,946		5,946
Division of Housing and Governmental Services	523	768,932		769,854	769,537		317		317
Housing & Comm. Devlop. Act. of 1974-Title II	200,336		1,116,256	1,316,592	1,188,303		128,289		128,289

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
A-Sec. 8 Moderate Rehabilitation-Metropolitan	7,981		1,500	9,481	7,981		1,500		1,500
A-Sec. 8 Moderate Rehabilitation-Non-Metro.	4,727		7,940	12,667	10,203		2,464		2,464
Housing Acq., Constr. & Rehab. Revolving Fund	164,147		201,247	365,394	33,300		332,094		332,094
Community Development Training	13,797		15,074	28,871	11,861		17,009		17,009
Local Home Repair Program Administration	9,398		13,500	22,898	9,745		13,153		13,153
Division of Woman and Human Resources	1,143	256,621		257,764	257,616	148			
Foster Grandparents Assistance - C.A. Programs		42,750		42,750	42,750				
Displaced Homemaker Pilot Center	3,673	129,726		133,400	133,178	222			
Technical Assistance Program - OEC	9,007		8,625	17,632	17,632				
C-Community Services Block Grant			855,886	855,886	802,996		52,890		52,890
Health Services, Inc. of Woonsocket - OEC			32,000	32,000	32,000				
Community Food and Nutrition Program - CSA	6,281		17,728	24,009	17,150		6,860		6,860
Winterize Low Income Dwellings Pgm. - NERCOM	2,379-			2,379-	7,406		9,784-		9,784-
Supplemental Energy Crisis Relief Program	6,248			6,248	6,248				
CETA PSE Title II D	34,689-		189,441	154,751	154,751				
PSE CETA VI (3130-525)	47,823			47,823	47,823				
CETA Title VI Projects (3130-525)	8,096			8,096	8,096				
CETA Title VI Projects Special (3130-525)	717			717	717				
CETA II - Providence Residents	7			7	7				
CETA II - Prov. Res.-Displaced Homemaker Pgm.	3,305		4,655	7,960	7,960				
SYEP CETA IV (3130-517)			33,640	33,640	33,640				
Energy and Community Services		493,268		493,268	493,268				
General Comm. Pgm. - Indian Assistance Project	11,555		5,000	16,555	15,725		829		829
Statewide Energy Crisis Project	6,460			6,460	6,460				
Training and Technical Assistance	2,682			2,682	2,682				
Crisis Intervention Program	28,417			28,417	28,417				
Home Weatherization Pgm. for Low Income Persons	178,231-		1,100,169	921,938	976,501		54,563-		54,563-
C-Home Weather. Pgm. for Low Inc. Per.-Pgm. Supp.	3,251-		152,000	148,749	146,344		2,405		2,405
C-Home Weather. Pgm. for Low Inc. Per.-Mob. Hm.	589			589	69		520		520
C-Home Weather. Pgm. for Low Inc. Per.-Train. Gr.	17,401-		97,116	79,715	87,352		7,637-		7,637-
C-Home Weather. Pgm. for Low Inc. Per.-Reg. Comm.	135-		11,550	11,414	7,344		4,070		4,070
A-Fuel Assistance	671,771		11,172,982	11,844,753	12,358,960		514,207-		514,207-
C-Fuel Assistance - Supplemental			848,789	848,789	848,789				
Governor's Comm. on Employment of the Handicapped	2,339	27,134		29,472	29,472				
Gov. Comm. on Empl. of the Hand.-Tech. Assist.	300		425	725	268		457		457
Housing Acq., Constr. or Rehab. Revolving Fund	5,963			5,963			5,963		5,963
Total	1,000,356	18,500,653	16,039,843	35,540,893	35,546,874	4,120	10,101-		10,101-
LEGISLATIVE									
General Assembly	49,835	1,323,496		1,373,331	1,248,840		124,491		124,491
Fiscal Advisory Staff to House Finance Committee	26,521	393,914		420,435	318,126	164	102,145		102,145
Legislative Council	49,233	1,303,600		1,352,833	1,155,792		197,041		197,041
Joint Committee on Legislative Affairs	68,769	1,956,387		2,025,156	1,979,682		45,474		45,474
Intern Program		7,000		7,000	6,958		42		42
Legislative Data Services		366,085		366,085	321,819		44,266		44,266

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-019

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SU[illegible]	BALANCES CARRIED FORWARD
Reapportionment Commission		65,070		65,070	30,716		34,354		34,354
New England Caucus	5,000			5,000			5,000		5,000
Auditor General	165,547	705,035		870,582	759,380		111,202		111,202
Criminal Justice Commission	21,430	38,225		59,655	26,999		32,655		32,655
Oversight Commission	14,774			14,774	150		14,624		14,624
Special Legislative Committees	9,652			9,652			9,652		9,652
Permanent Day Care Commission	400			400			400		400
Advisory Comm. on Intragovernmental Relations	12,010			12,010			12,010		12,010
Leg. Comm. on Volunteerism & Citizen Part.	8,809	39,800		48,609	47,850		759		759
Comm. on Hous. [illegible]/Cumber/Lincoln/Woonsocket	11,582	311		11,893	11,893				
Total	443,603	6,198,923		6,642,526	5,908,208	164	734,154		734,154
JUDICIAL									
Supreme Court	300	3,248,440		3,248,740	3,199,421	959	48,360		48,360
Defense of Indigent Persons		558,699		558,699	558,655				
Salary of Retired Justices		133,236		133,236	133,236				
Medical Liability Mediation Panel		59,529		59,529	59,529				
Judicial Education - Supreme Court		23,973		23,973	22,507	1,466			
FEP, CETA II (7130-510)	1,813			1,813	1,813				
Superior Court		3,829,775		3,829,775	3,823,759	1,416	4,600		4,600
Jury Commissioner		239,410		239,410	232,410		7,000		7,000
Superior Court Air Conditioning	9,790	3,581-		6,209	6,209				
Witnesses' Fees		66,315		66,315	66,315				
Juror's Fees		840,727		840,727	837,769		2,958	2,958	
Expenses of Jurors		36,765		36,765	36,765				
Superior Court Libraries		38,585		38,585	38,585				
Salary of Retired Justices		128,073		128,073	128,073				
Survey of Civil Calendar		4,915		4,915	4,915				
Family Court	57	4,529,535		4,529,591	4,506,452	21,939	1,200		1,200
Witnesses' Fees		3,388		3,388	3,388				
Salary of Retired Judges		42,761		42,761	42,761				
District Court	1,500	2,293,425		2,294,925	2,294,586	339			
Witnesses' Fees		5,912		5,912	4,228		1,684	1,684	
Salary of Retired Judges - District Courts		136,163		136,163	136,163				
Judicial Council		4,128		4,128	2,283		1,845	1,845	
Total	13,455	16,220,170		16,233,629	16,139,859	26,120	67,650	6,451	61,155
COMMISSIONS AND AGENCIES									
Commission on Interstate Cooperation		33,455		33,455	33,455				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 19[illegible]

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
R.I. Adult Education Commission		19,710		19,710	18,860		850		850
Motor Vehicle Dealers' License Commission		165,936		165,936	165,814		122		122
State Investment Commission		3,763		3,763	3,763				
Workmen's Compensation Commission		745,828		745,828	745,828				
Salary of Retired Commissioners		52,946		52,946	52,946				
Rhode Island State Council on the Arts		326,797		326,797	326,104		693		693
Services to Schools		64,800		64,800	64,800				
National Endowment for the Arts	48,406		313,451	361,857	321,633		40,223		40,223
Artists-in-Residence Program	125		86,255	86,380	88,566		2,186-		2,186-
Receipts Available for Expenditure	34,718		25,615	60,333	11,769		48,563		48,563
Mental Health Advocate		206,420		206,420	206,074	346			
Rhode Island Atomic Energy Commission		491,712		491,712	483,712		8,000		8,000
Office of the Public Defender		1,144,683		1,144,683	1,144,683				
Board for the Classification of Motion Pictures		5,090		5,090	5,090				
Commission on Uniform State Laws		11,372		11,372	11,372				
State Water Resource Board	200,000	693,613		893,613	893,613				
Reimb. to Coventry-Cost of Educating Children		19,908		19,908	19,908				
Reimb. to W. Greenwich-Land Taking		13,466		13,466	13,466				
New England River Basin Committee		6,021		6,021	6,021				
Reimb. to W. Green.-Cost of Educating Children		58,252		58,252	58,252				
Planning		163,454		163,454	57,962		105,492	105,492	
Ground Water Studies		73,000		73,000	73,000				
Water Resources Planning Act	20,000		69,800	89,800	48,622		41,178		41,178
Childrens' Code Commission		20,847		20,847	20,847				
Commission for Human Rights		202,299		202,299	202,299				
EEOC Project (Fed. Equal Empl. Opp. Comm.)	19,220		93,341	112,561	145,240		32,679-		32,679-
R-Housing Assistance Program	6,881		22,700	29,581	25,082	1,800	2,699		2,699
Private Contributions- Educational Program	594		36	630			630		630
Public Utilities Commission	2,276	677,467		679,743	679,743				
Public Utilities Commission		147,707		147,707	147,707				
Energy Board Council		60,132		60,132	60,132				
Cable T.V.		34,573		34,573	34,573				
Matching Funds - Federal Energy Audits		48,945		48,945	48,945				
Enforcing Natural Gas Pipe Line Safety Act	32,374-		50,109	17,735	18,193		458-		458-
Elect. Util. Rate Demonstration Proj. F.E.A.	8,608-		14,790	6,182			6,182		6,182
State Safety Participation Program	31,153-		50,302	19,149	41,368		22,218-		22,218-
Public Utilities Regulatory Policies Act	241,966			241,966	146,823		95,143		95,143
Innovative Rates Program	51,015-		108,506	57,491	82,330		24,839-		24,839-
R-Innovative Rates-Nondiscr. Cogen. Rates Pgm.	51,918-		76,366	24,448	49,580		25,132-		25,132-
State Energy Plan Reports-Implementation Phase	98,807		156,514	255,321	171,502		83,819		83,819
State Energy Plan Reports-Supplemental Phase	20,760		57,486	78,246	45,169		33,077		33,077
Emergency Bldg. Temperature Restriction	10,621			10,621	10,621				
Residential #2 Heating Oil Survey	6,547-		25,500	18,952	2,801		16,153		16,153
Energy Extension Service	805-		233,900	233,095	220,470		12,625		12,625
R-Tech. Asst. & Energy Conserv. Loc. Govt/Public			2,454	2,454	2,454				
C-Tech. Asst. & Energy Conserv. Schools/Hospitals	9,370		55,894	65,264	49,353		15,911		15,911
R-Fuel Oil Conservation Market Program	2,530-		15,370	12,840	12,840				
R-Energy Extension Support	1,801-		12,000	10,199	7,010		3,189		3,189
C-Emergency Energy Conservation Program	876-		18,000	17,124	17,124				
R-Fuel Burning Installation	3,226-		3,333	107	107				
R-Peat Resources Estimation in R.I.	379-		111,493	111,113	103,176		7,937		7,937

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-021

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
C-Small Scale Hydroelectric Development	1,988		18,000	19,988	13,660		6,328		6,328
C-Program Support EES/SECP			11,500	11,500	3,751		7,749		7,749
Motor Carriers of Property - Fees	194,149		333,249	527,398	238,005		289,392		289,392
North East Solar Energy Center	12,322		15,625	27,947	20,969		6,978		6,978
Residential Solar Advisory Service	2,364			2,364	1,893		470		470
Residential Conservation Service Program			56,232	56,232	47,477		8,755		8,755
CETA PSE Title II D	3,053			3,053	3,053				
PSE CETA VI (3130-525)	1,693			1,693	1,693				
American & Canadian French Cultural Exchange Comm.	10,000			10,000	5,000		5,000	5,000	
American & Irish Cultural Exchange Comm.	3,120	6,880		10,000	2,848		7,152	7,152	
American & Italian Cultural Commission	8,317	1,684		10,000	6,046		3,954	3,954	
R.I. Heritage Commission		234,835		234,835	227,632	6,958	245		245
Board of Registration & Examination of Architects	11,692		13,915	25,607	11,085		14,522		14,522
R.I. State Bd. of Exam. for Landscape Architects		4,326		4,326	4,326				
Rhode Island Board of Medical Review	189,995		166,432	356,427	180,993	1,875	173,559		173,559
Conflict of Interest Commission		131,689		131,689	131,689				
Board of Acupuncture		7,981		7,981	7,981				
Board of Acupuncture	1,610		1,950	3,560	350		3,210		3,210
Board of Registration for Professional Engineers		42,473		42,473	42,473				
Commission on Judicial Tenure and Discipline		3,062		3,062	3,062				
Rhode Island Telecommunications Authority		1,025,801		1,025,801	1,025,795	2			
A - Bishop George Berkley	2,227-		24,902	22,675	26,242		3,567-		3,567-
Private Contributions - Educational T.V.	45,433		228,592	274,025	182,495		91,530		91,530
Pub. Brdcst.-Grant for T.V. In-Site R.I. Tuitions			388,822	388,822	387,202		1,620		1,620
Contrib.-Educ. T.V. Pgm. & Special Projects	20,802		3,568	24,370	16,109		8,261		8,261
New England Regional Commission		33,167		33,167	33,167				
Permanent Committee on Naval Affairs		795		795	795				
Personnel Appeal Board		49,131		49,131	49,131				
Board of Elections	5,275	899,421		904,696	902,412		2,284		2,284
1981 Capitol Devel. Pgm. Bond Issue Referenda		64,502		64,502	64,502				
Historical Preservation Commission		162,443		162,443	162,443				
Survey and Planning	126,794-		405,580	278,786	320,653		41,867-		41,867-
Acquisition and Development	46,602-		876,214	829,612	859,713		30,102-		30,102-
Survey and Planning	53,377		99,973	153,350	64,501		88,850		88,850
Consumers' Council		256,117		256,117	256,117				
Child Advocate		138,162		138,162	138,162				
Total	868,082	8,595,068	4,331,768	13,794,918	12,724,643	10,981	1,059,294	125,597	933,697
GENERAL									
Contingency	550,000	392,685		942,685	42,685		900,000		900,000
Summer Jobs Program	76,569	84,085		160,654	29,924		130,731	130,731	
Circuit Breaker Program		345,866		345,866	313,520		32,345	32,345	
R.I. Solid Waste Mgmt. Corp. Loan - 6/30/82		150,000		150,000	149,975		25	25	
R.I. Solid Waste Mgmt. Corp. Ctrl. Lndfill Sub.		346,558		346,558	339,869		6,689	6,689	
Rental Pymts.-R.I. Public Buildings Authority		53,628		53,628	53,628				
Naval Affairs Commission - Newport	2,500	2,500-							
Colony House - Newport	135,314			135,314	55,387		79,926		79,926
Narr. Bay. Water Qual. Dist. Comm. Loan Chapter	85,000	150,000		235,000	235,000				
Sprague Mansion - Renovations		25,000		25,000	25,000				
Workers Compensation Pymts. State Employees		65,207		65,207	65,027		180	180	

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

A-5-022

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Commission on Jewelry Industry		25,000		25,000			25,000		25,000
Restoration and Replacement - Insurance	771,787		137,240	909,026	178,639	46,324	684,063		684,063
1976 Veterans Bonus Loan - Debt Service Costs		195,885		195,885	195,885				
Interest on Tax Anticipation Notes		4,013,417		4,013,417	4,013,417				
Debt Service - Special Account			4,184,435	4,184,435	4,184,435				
Debt Service - Sinking Fund Excess			36,544	36,544	36,544				
Retirement Benefits - Certain State Employees		12,500		12,500	12,500				
Total	1,621,170	5,857,330	4,358,219	11,836,715	9,931,435	46,324	1,858,959	169,970	1,688,989
SPECIAL LEGISLATIVE APPROPRIATIONS									
Accounts Allowed by the General Assembly		11,172		11,172	11,172				
Tort Action Claims - Court Awards		445,208		445,208	445,207				
American Legion Bloodmobile Program (1977-S968)		3,000		3,000	3,000				
Knights of Columbus Blood Bank		1,000		1,000	1,000				
Blinded Veterans' Association	700			700			700		700
Reimb. Monies Collected from Centerdale Sign Co.	8,740			8,740			8,740		8,740
Pawtuxet River Authority		15,000		15,000	15,000				
R.I. Assoc. Blind Geriatric Adjust. Center Pgm.		35,000		35,000			35,000		35,000
Civil Action Claim - Charles Marshall		265,000		265,000	25,000		240,000		240,000
Civil Action Claim - Robert G. Rowe, Jr.		150,000		150,000	150,000				
Claim - Martha L. Saunders		100,000		100,000			100,000		100,000
Newport-Reimb. Retir./Teachers Miss Collins Sch.		18,000		18,000	18,000				
Total	9,440	1,043,380		1,052,820	668,380		384,440		384,440
ECONOMIC DEVELOPMENT									
Office of the Director	58,000	3,408,992		3,466,992	3,307,685	6,029	153,278	153,162	116
Maritime Heritage Projects		30,000		30,000	30,000				
Partnership with Business-Promoting R.I.		100,000		100,000	99,635		365	365	
Reimb. R.I. Recreational Bldg. Auth.	55,057	23,789		78,846	78,846				
N.E. Regional Comm. - International Trade Plan	1,830-		6,500	4,670	4,670				
Jewelry, Electroplat. & Metal Fin. Study Pjct.	91,965-		91,965						
Promotion & Develop. of Navy Surplus Property	9,821		4,125	13,946			13,946		13,946
PEP, CETA II (3130-519)	41		4,002	4,043	4,043				
Division of Manpower Affairs		50,000		50,000	49,702		298	298	
CETA Title IV Summer Youth Employment Program	176,250		2,200,537	2,376,787	2,377,288		501-		501-
CETA Title II D	12,566		1,721,338	1,733,904	1,671,466		62,438		62,438
CETA Title I/II FY-77 Allocation	10,242-		4,377,136	4,366,894	4,593,629		226,735-		226,735-
CETA Title VI	446,773		295,272-	151,501	98,885		52,616		52,616
CETA Title IV Youth Employment Training Program	59,672		864,880	924,552	967,622		43,070-		43,070-
Youth Comm. Conserv. & Impr. Pjct. CETA Tit. III	156,985		24,667-	132,318	131,574		744		744
U.S. Dept. of Labor Stip II	9,668			9,668	9,668				
CETA Title VII Pvt. Sector Initative Program	74,326-		596,261	521,935	546,960		25,025-		25,025-
CETA Administrative Cost Pool	193,854		2,945,630	3,139,484	3,084,461		55,023		55,023
Youth Employment Training Program	8,831		1,008-	7,823	276		7,547		7,547
PEP, CETA II (3130-519)	14,813		7,327	22,140	22,140				
PSE CETA VI (3130-525)	15,141		39,087	54,228	54,228				
SYEP CETA IV (3130-517)			30,000	30,000	30,000				
Total	1,039,109	3,612,781	12,567,841	17,619,730	17,562,777	6,029	50,524	153,825	102,901-

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1981

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
ELDERLY AFFAIRS									
Office of the Director	44,201	1,030,143		1,074,344	1,064,402	1,238	8,704	8,704	
Senior Citizens' Transportation		1,298,678		1,298,678	1,297,936		742	742	
In-Home Services Program		261,515		261,515	261,515				
Westerly Adult Day Care Center, Inc.		10,000		10,000	9,500		500	500	
Aging Training Program - Title IV A	513		32,995	33,508	30,298		3,210		3,210
CETA Title II (3130-519)	26,964-		57,613	30,649	30,649				
CETA Title VI Projects (3130-525)	27,767		11,006	38,773	38,773				
Office of Program Development		13,000		13,000	13,000				
Senior Companion Program	96,997-		273,133	176,136	176,147		11-		11-
Title III Older Americans Act 1965	13,929-		1,357,213	1,343,284	1,366,846		23,562-		23,562-
Title VII Elderly Feeding	2,879-		477,683	474,804	474,804				
Title VI OAA Nutrition Program	6,592		1,375,325	1,381,917	1,381,514		403		403
Home Delivered Meals			264,320	264,320	263,767		553		553
Title III OAA Administration	18,246-		361,500	343,254	343,002		252		252
C-Elderly Abuse Program	254		64,764	65,017	63,972		1,045		1,045
Bristol Senior Center	2,461		20,911	23,372	20,761		2,611		2,611
PSE CETA II Dept. Elderly Affairs	6,109		18,674	24,783	24,783				
PSE CETA VI (3130-525)	3,972		403	4,375	4,375				
CETA Title VI Projects (3130-525)	90			90	90				
Legal Services Capacity in State Agency	1,925		68,744	70,670	66,722		3,948		3,948
Senior Community Service Employment Program	2,974		305,064	308,038	307,210		828		828
Family and Community Support	1,219-		68,834	67,615	66,439		1,176		1,176
Total	67,378-	2,613,340	4,762,182	7,308,144	7,306,508	1,238	398	9,945	9,547-
CHILDREN AND THEIR FAMILIES									
Office of the Director		1,255,986		1,255,986	1,245,815	10,171			
State Conference on Children and Youth			21,390	21,390	21,752	2,460	2,822-		2,822-
CETA Youth Employment Training Program FY 81	1,341		538	1,879	1,879				
SYEP CETA IV (3130-517)			16,830	16,830	16,830				
Division of Central Assessment & Emer. Response		2,187,914		2,187,914	2,182,492	5,422			
Division of Direct Services		2,922,965		2,922,965	2,922,373	592			
PEP, CETA II (3130-519)	5,953			5,953	5,953				
Division of Institutional Services	3,078	2,092,510		2,095,588	1,918,178	53,049	124,361		124,361
Youth Services Bureau		678,618		678,618	673,292	5,326			
Training School for Boys and Girls	278	2,048,253		2,048,531	2,023,303	17,228	8,000		8,000
McCabe Juvenile Diagnostic Center		597,587		597,587	596,970	617			
Adolescent Unit		795,606		795,606	734,547	524	60,535	60,535	
Juvenile Probation and Parole		1,085,045		1,085,045	1,081,702	3,343			
Juvenile Restitution Program		28,005		28,005	28,005				
Division of Community Services	1,380	4,791,962		4,793,342	4,660,928	132,414			
MHSCY - Develop Alternative Program		431,103		431,103	428,044	3,059			
Board & Care of Children in Private Homes	74,667	13,098,747		13,173,414	13,025,128	148,286			
Child Welfare Services - Federal	208,047		824,706	1,032,753	741,607	8,527	282,620		282,619
Child Abuse and Neglect Program	19,117		45,887	65,004	42,559	14,167	8,278		8,278
A-Comprehensive Emergency Service Project	19,041		14,891	33,932	27,702	5,200	1,030		1,030
Abused Children - Chisholm Fund			3,580	3,580			3,580		3,580
PSE CETA II (3130-519)	146		3,440	3,586	3,586				
R.I. Intern Program	8-			8-	8				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1982

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
Division of Management and Budget		1,157,415		1,157,415	1,042,741	5,420	109,254	7,557	101,697
CETA Title VI (7130-525)	731			731	731				
CETA Title VI (7130-025)	503			503	503				
Total	334,275	33,172,120	931,262	34,437,657	33,427,012	415,805	594,840	68,056	526,784
HIGHER EDUCATION									
Board of Governors for Higher Education		37,334		37,334	36,175	1,159			
Commissioner's Office		177,092		177,092	177,092				
Finance and Management		258,847		258,847	220,696	556	37,595	6,418	31,177
Planning and Support		150,302		150,302	149,702	600			
Veterans' Training-Propietary School Superv.	13,165		34,172	47,337	34,406		12,931		12,931
Title I Higher Education Act of 1965	37,802		10,000	47,802	46,053		1,749		1,749
Post Secondary Educ. Plan. Grants Title XII HEA	2,244-		11,320	9,076	9,076				
R.I. Educational Information Center	1,458-		23,137	21,639	21,639				
University of Rhode Island		43,846,424		43,846,424	43,846,424				
U.R.I. Crime Lab		52,000		52,000	52,000				
URI Human Science Department - Equipment		30,000		30,000	27,551	404	2,045	772	1,273
ARK Bldg. - Replacement & Laboratory Equipment	14,625			14,625			14,625	14,625	
Electrical System Upgrading - U.R.I.	29,600			29,600	18,850	10,750			
Fire Protection and Detection - U.R.I.	49,059			49,059	45,657		3,402	6	3,396
Docks - Narragansett Bay Campus - U.R.I.	47,590			47,990			47,590	47,590	
Engineering Dept. - Special - U.R.I.		440,879		440,879	365,705	30,531	44,643	9,909	34,734
Rhode Island College		20,705,448		20,705,448	20,705,448				
Community College of Rhode Island		17,130,181		17,130,181	16,812,918		317,264	317,264	
Rhode Island Higher Education Assistance Auth.		6,650,418		6,690,418	6,690,418				
Total	188,500	89,518,526	78,629	89,786,054	85,259,811	44,000	482,244	296,583	85,261
APPROPRIATIONS WITHDRAWN		[illegible]		[illegible]			[illegible]	[illegible]	
Grand Total	6,273,512-	[illegible]	315,067,720	[illegible]	1105,473,456	29,067,164	[illegible]	[illegible]	5,273,255-

Exhibit A-6-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Fiscal Years Ended June 30, 1982 and 1981

	1982		1981	
Cash with General Treasurer, July 1		$ 7,051,042	$	$ 2,996,292
Receipts:				
Revenue				
Gross Revenue	$1,165,210,289		$1,077,028,361	
Add: Adjustment for Advance Tax Payments Alcoholic Beverage Import Fees Increase (Decrease)	(28,618)		2,888	
	$1,165,181,671		$1,077,031,249	
Less: Intrafund Transfers - Medical Assistance and Social Service	62,669,564		52,785,411	
Total Revenue	$1,102,512,107		$1,024,245,838	
Other				
Sale of Investments	$1,005,242,964		$1,069,460,398	
Sale of Tax Anticipation Notes	85,000,000		55,000,000	
Repayment of Advances to Imprest Cash and Other Funds	2,004,400		2,935,450	
Segregated for Distribution to Cities and Towns	2,973,552		2,568,570	
Expenditure Refunds - Current Year	9,028,081		8,643,254	
" " - Prior Years	1,319,351		1,919,939	
Other	4,578,962		4,417,833	
Total Other	$1,110,147,310		$1,144,945,444	
Total Receipts		$2,212,659,417		$2,169,191,282
Total Available		$2,219,710,459		$2,172,187,574

Exhibit A-6-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Fiscal Years Ended June 30, 1982 and 1981

	1982		1981	
ursements:				
penditures				
Gross Expenditures	$1,114,501,537		$1,053,278,725	
Less: Increase in Accrued Payroll	1,550,527		11,384,889	
Vouchers Payable Increase (Decrease)	(2,548,037)		(6,301,635)	
Intrafund Transfers - Medical Assistance and Social Services	62,669,564		52,785,411	
	$ 61,672,054		$ 57,868,665	
Total Expenditures	$1,052,829,483		$ 995,410,060	
her				
Purchase of Investments	$ 991,597,609		$1,022,625,224	
Payment of Tax Anticipation Notes	85,000,000		55,000,000	
Revenue Refunds	52,974,931		46,300,407	
Advance to Imprest Cash and Other Funds	2,831,405		1,145,670	
Distribution to Cities and Towns	2,837,985		2,909,606	
Payment of Prior Year Accounts Payable	22,175,611		28,278,105	
Income Tax Rebate			8,500,000	
Other	4,833,742		5,078,045	
Total Other	$1,162,251,283		$1,169,837,057	
	$2,215,080,766		$2,165,247,117	
Less: Increase in Vouchers Payable	481,579		110,585	
Total Disbursements		$2,214,599,187		$2,165,136,532
ash with General Treasurer - June 30 (Exhibit A-1)		$ 5,111,272		$ 7,051,042

Notes 3 and 4 to Combined Financial Statements.

Exhibit A-7

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND
SCHEDULE OF APPROPRIATIONS
For the Fiscal Year Ended June 30, 1982

APPROPRIATIONS:			
JANUARY SESSION, 1981			
Act H-5493, As Amended	Appropriations for Support of the State 1981-1982	$803,379,510	
Res. S-877	Restoring Certain State Aid Funds to the City of Newport School System	340,000	
Act S-16	Civil Action Claim 75-2451 - Charles Marshall	265,000	
Act S-787, Sub A, As Amended	Administration Expenses - Fuel Use Tax on Motor Carriers	150,000	
Act H-6271	Civil Action Claim 76-4268 - Robert G. Rowe, Jr.	150,000	
Act S-1174	Regulation of Homes for Sheltered Care of Adults	125,000	
Act H-5493, As Amended	Referenda Costs - Board of Elections	50,000	
Res. H-6134	R.I. Association for the Blind and Visually Impaired (For Geriatric Adjustment Center Program)	35,000	
Act S-521, Sub B	Rhode Island Adult Education Commission	25,000	
Act H-6071, As Amended	Pawtuxet River Authority	15,000	
Act S-993, S-883, H-5168, As Amended	Retirement Assistance - Certain	12,500	
Act H-6071, As Amended	Westerly Adult Day Care Center	10,000	
Act H-5493, As Amended	Referenda Costs - Secretary of State	10,000	
Res. S-129	American Legion Bloodmobile Program	3,000	
Act H-6341, As Amended, H-6352, As Amended	Vietnam Veterans' Bonuses - Certain	1,800	
Res. H-5048	Knights of Columbus Blood Bank Program	1,000	$ 804,572,810
JANUARY SESSION, 1982			
Act H-7569, As Amended	Additional Appropriations for Support of State for 1981-1982	$ 22,305,434	
Act H-7189, As Amended	Gypsy Moth Suppression	500,000	
Res. S-2445	Claim - Martha L. Saunders	100,000	
Res. H-8097	Compensation - Clerks and Pages, etc.	38,496	
Res. S-2699	City of Newport - Retirement Costs (Miss Collings School)	18,000	
Res. H-7155, Sub A, H-7129, Sub A, S-2116, Sub A, S-2316, Sub A, H-7140, Sub A, H-5165, Sub A, S-2667	Claims - Various	11,172	
Res. H-7116	Korean War Veterans' Bonus	200	22,973,302
Title 9-31-5 of the General Laws - Tort Action Claim - Court Awards			445,208
Title 35-3-19 of the General Laws - Additional Interest Requirements			6,180,791
Total			$ 834,172,111
Appropriations of Departmental Restricted Revenues, Federal Grants, and Intrafund Transfers			315,042,555
Total Current Year Appropriations			$1,149,214,666
Appropriations Carried Forward by Governor		$ 5,066,072	
Appropriations Carried Forward by Statute		(11,339,984)	
Total Appropriations Carried Forward			(6,273,912)
Total Available Appropriations for Year Ended June 30, 1982			$1,142,940,754

Exhibit A-8

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
ANALYSIS OF APPROPRIATION FOR CONTINGENCIES
For the Fiscal Year Ended June 30, 1982

Balance Brought Forward July 1, 1981			$ 550,000
Annual Appropriation Bill (Ch. 291, P.L. 1981)			350,000
Transfer from General Appropriation of Circuit Breaker Program			154,134
Total Available			$1,054,134
TRANSFERS			
Department of Mental Health, Retardation and Hospitals			
General Hospital		$ 64,677	
Department of Labor			
Office of Director		12,709	
Department of Attorney General			
Attorney Fees in Cases of Appeal	$9,217		
U.S.A. Versus R.I. Boundary Dispute	8,234	17,451	
Department of Community Affairs			
Citizen Information Office		16,612	
Total Transfers		$111,449	
EXPENDITURES		42,685	
Total			154,134
Balance Carried Foward June 30, 1982			$ 900,000

Exhibit A-9-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF IMPREST CASH FUNDS

June 30, 1982

Location	Amount	
Department of Mental Health, Retardation and Hospitals		
General	$ 400	
Institute of Mental Health	1,000	
Zambarano Memorial Hospital	500	
Dr. Joseph H. Ladd School	9,000	
General Hospital	1,000	$11,900
Department of Health		
General	$ 250	
Division of Drug Control	3,500	
Division of Food Protection and Sanitation	1,000	4,750
Department of Social and Rehabilitative Services		
Office of Director	$ 300	
Division of Management Services	100	
Division of Public Assistance	50,000	
Division of Soldiers' Welfare (Veterans' Home)	500	
Division of Vocational Rehabilitation	100	
Bureau for the Blind	400	51,400
Department of Corrections		
Office of the Director	$ 300	
Adult Correctional Institutions	3,500	
Adult Probation and Parole	300	4,100
Department of Elementary and Secondary Education		
Office of the Commissioner	$ 75	
R. I. School for the Deaf	150	
William M. Davies Vocational Technical School	150	375
Department of State Library Services		100
Department of Labor		
Division of Occupational Safety	50	
Bureau of Pipefitters and Refrigeration Technicians	50	100

Exhibit A-9-2

GENERAL FUND
STATEMENT OF IMPREST CASH FUNDS

June 30, 1982

Location	Amount	
Department of Environmental Management		
Office of Director	$ 100	
Division of Parks and Recreation	1,175	
Division of Fish and Wildlife	50	
Division of Forest Environment	100	
Division of Enforcement	500	
Division of Boating Safety	25	
Division of Water Resources	50	
Division of Agriculture	50	$2,050
Department of Business Regulation		
General	$ 50	
Regulation and Control of Alcoholic Beverages - General	25	$ 75
Department of Transportation		
Theodore Francis Green State Airport	$ 25	
North Central Airport	20	
Westerly Airport	20	
Block Island Airport	20	
Registry of Motor Vehicles	5,000	
Division of Administrative Adjudication - Violation Bureau	50	
Division of Administrative Adjudication - Hearing Section	200	5,335
Executive Department		
Defense Civil Preparedness Agency	$ 20	
Adjutant General	250	
Sheriff of Providence County	1,400	
Sheriff of Bristol County	100	
Sheriff of Washington County	500	
Division of State Police	2,000	4,270
Department of State		
State Library		25
Department of Attorney General		
Office of Attorney General		350

Exhibit A-9-3

GENERAL FUND
STATEMENT OF IMPREST CASH FUNDS

June 30, 1982

Location	Amount	
Department of Administration		
Division of Personnel	$ 50	
Employee Benefits Unit	50	
Division of Accounts and Control	3,000	
Tax Administrator - Administration	200	
Tax Administrator - Legal	100	
Tax Administrator - Newport	25	
Tax Administrator - West Warwick	25	
Tax Administrator - Westerly	25	
Tax Administrator - Woonsocket	25	
Bureau of Audits	50	$ 3,550
Legislative Department		
Auditor General		50
Judicial Department		
Family Court - Providence	$ 500	
Family Court - Kent County	500	
Family Court - Newport County	100	
Family Court - Washington County	100	
District Court - First Division	100	
District Court - Second Division	100	
District Court - Third Division	150	
District Court - Fourth Division	200	
District Court - Fifth Division	100	
District Court - Sixth Division	100	
District Court - Seventh Division	100	
District Court - Eighth Division	100	
Supreme Court	150	
Office of Court Administrator - Sheriffs - Special Account	2,500	
Office of Court Administrator - Sequestered Jurors' Account	500	
Office of Public Defender	300	5,600
R. I. State Council on the Arts		20
State Water Resources Board		25
Public Utilities Commission		50
R. I. Board of Medical Review		200
Conflict of Interest Commission		50
R. I. Public Telecommunications Authority		150
State Board of Elections		500
Department for Children and Their Families		
Child Welfare Services	$1,000	
Training School for Boys and Girls	1,500	
Probation and Parole - Juvenile	300	2,800
Office of Higher Education		100
Total (Exhibit A-1)		$97,925

Exhibit A-10

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
COMPARATIVE STATEMENT OF TAXES RECEIVABLE AND ACCOUNTS RECEIVABLE

For the Fiscal Year Ended June 30, 1982

AXES RECEIVABLE		1982	1981	Increase (Decrease)	Write-Offs
Personal Income Tax		$ 6,029,976	$ 8,325,673	$(2,295,697)	$155,024
Business Corporation Tax		979,267	961,905	17,362	15,650
Franchise Tax		96,667	78,222	18,445	59,829
Sales and Use Tax		15,431,364	19,673,224	(4,241,860)	363,729
Gasoline Tax		2,505,018	4,637,798	(2,132,780)	
Cigarette Tax		1,908,574	1,760,695	147,879	
Tax on Manufacturers of Beers, Liquors, etc.		3		3	
Inheritance Tax		1,910,420	561,502	1,348,918	
Gift Tax		28,324	11,663	16,661	
Non-Resident Contractor Tax Recovery		54,750	85,657	(30,907)	
Total Taxes Receivable		$28,944,363	$36,096,339	$(7,151,976)	$594,232
Less: Allowances for Uncollectibles		3,304,490	2,967,045	337,445	
Total Net Taxes Receivable		$25,639,873	$33,129,294	$(7,489,421)	$594,232
CCOUNTS RECEIVABLE					
epartment of Mental Health, Retardation and Hospitals					
Board and Support of Wards and Patients:					
Institute of Mental Health	$ 454,157				
General Hospital	4,033,619				
Dr. Joseph H. Ladd School	2,428,813				
Zambarano Memorial Hospital	1,359,182	$ 8,275,771	$ 7,204,335	$ 1,071,436	$254,006
Department of Social & Rehabilitative Services					
Board and Support - R. I. Veterans' Home	$ 68,137				
Veterans' Aid and Attendance Allowance	27,348	95,485	31,954	63,531	5,922
Elementary and Secondary Education					
Tuition Fees - School for the Deaf	$ 48,245				
Tuition Fees - William M. Davies Vocational Technical School	846,416				
Local Contributions for Special Education	35,402	930,063	746,859	183,204	
Department of Labor					
Sealer of Weights and Measures	$ 730				
Inspection of Steam Boilers	3,110				
Inspection of Elevators	650	4,490	4,891	(401)	35
Department of Environmental Management					
Division of Parks and Recreation	$ 3,413				
Division of Coastal Resources - Rental of Wharves, Docks, etc.	72,237				
Division of Land Resources	7,631	83,281	65,467	17,814	5,448
Department of Business Regulation					
Division of Insurance			41,249	(41,249)	
Department of Transportation					
Roads and Bridges	$ 190,544				
State Airport	119,640	310,184	230,450	79,734	
Department of Community Affairs					
Housing Acquisition, Construction or Rehabilitation		375,696	403,109	(27,413)	
Other Commissions and Agencies					
Expenses Recovered - Public Utility Companies, Common Carriers		1,778	3,700	(1,922)	
Department of Children and Their Families					
Board and Support of Children			24,232	(24,232)	
brogated Claims - Railroad Tax Relief		248,547	248,547		
Total Accounts Receivable		$10,325,295	$ 9,004,793	$ 1,320,502	$265,411
Less: Allowances for Uncollectibles		914,402	840,933	73,469	
Total Net Accounts Receivable		$ 9,410,893	$ 8,163,860	$ 1,247,033	$265,411

Exhibit A-11

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF EXPENDITURES
BY SOURCE OF FUNDS
For the Fiscal Year Ended June 30, 1982

Department or Activity	General	Federal	(1) Restricted Receipts	Total
Mental Health, Retardation and Hospitals	$125,526,976	$ 2,319,177	$	$ 127,846,153
Health	16,638,856	10,592,538	3,245	27,234,639
Social and Rehabilitative Services	159,746,384	194,080,898	376,748	354,204,030
Corrections	23,376,931		12,034	23,388,965
Elementary and Secondary Education	176,385,874	31,169,640	4,810,308	212,365,822
State Library Services	2,173,288	470,853	3,946	2,648,087
Labor	3,565,815	49,786	137,413	3,753,014
Environmental Management	17,090,187	6,124,720	568,334	23,783,241
Business Regulation	2,356,050		99,808	2,455,858
Transportation	55,296,999	7,640,036	103,911	63,040,946
Executive	17,739,479	8,443,836	36,105	26,219,420
State	1,838,605			1,838,605
Attorney General	3,570,533	376,152	55,419	4,002,104
Treasury	2,103,165			2,103,165
Administration	30,002,019	566,574	57,690	30,626,283
Community Affairs	18,515,254	16,657,516	378,224	35,550,994
Legislative	5,908,370			5,908,370
Judicial	16,164,166		1,813	16,165,979
Other Commissions and Agencies	8,686,264	2,879,889	1,169,471	12,735,624
General	5,531,817		4,445,943	9,977,760
Special Legislative Appropriations	668,380			668,380
Economic Development	3,571,897	13,886,499	110,411	17,568,807
Elderly Affairs	2,647,595	4,540,721	119,430	7,307,746
Children and Their Families	32,949,369	863,966	29,482	33,842,817
Office of Higher Education	89,192,637	111,174		89,303,811
Total	$821,246,910	$300,773,975	$12,519,735	$1,134,540,620

(1) Includes Intrafund Transfers of $667,671 from Department of Econonic Development for the Public Service Programs.

FINANCIAL SECTION

Exhibit/
Schedule

SPECIAL REVENUE FUNDS:

Combining Balance Sheets - All Special Revenue Funds................. B-1

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - All Special Revenue Funds.............. B-2

Highway Fund

Balance Sheets.. B-3

Statement of Revenues, Expenditures, and Changes in Fund Balances. B-4

Employment Insurance Funds

Combining Balance Sheets B-5

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances... B-6

Other Special Revenue Funds

Combining Balance Sheets.. B-7

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances.. B-8

Exhibit B-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING BALANCE SHEETS
ALL SPECIAL REVENUE FUNDS

June 30, 1982

ASSETS	Highway (B-3)	Employment Insurance (B-5)	Other (B-7)	Totals June 30, 1982	Totals June 30, 1981
Cash	$ (272,094)	$ 1,858,033	$ 4,269,850	$ 5,855,789	$ 6,325,776
Funds in Trust (Custody of U.S. Treasury)		27,133,036		27,133,036	28,455,036
Investments	4,000,000	40,403,840	7,568,000	51,971,840	43,665,617
Receivables:					
Taxes		5,147,867		5,147,867	5,202,168
Accounts	14,216	1,717,184	177,289	1,908,689	1,894,311
Due from Other Funds	38,141,401			38,141,401	36,835,083
Due from Other Governments and Agencies	6,661,010	144,117	1,197,530	8,002,657	9,477,054
Federal Allocations Unexpended	131,524,518			131,524,518	134,382,277
State Allocations Unexpended	1,034,023			1,034,023	10,245,664
Total Assets	$181,103,074	$ 76,404,077	$13,212,669	$ 270,719,820	$ 276,482,986
LIABILITIES AND FUND BALANCE					
Liabilities:					
Vouchers Payable	$ 3,350,462	$ 125,018	$ 1,296,666	$ 4,772,146	$ 4,689,544
Unclaimed Checks	6,049			6,049	38,405
Accrued Payroll and Fringe Benefits	107,846	630,459	28,368	766,673	737,934
Due to General Fund					34,580
Due to Federal Unemployment Account		102,006,205		102,006,205	112,220,478
Determination Deposits		1,300		1,300	1,300
Deferred Revenue			2,317,778	2,317,778	
Total Liabilities	$ 3,464,357	$102,762,982	$ 3,642,812	$ 109,870,151	$ 117,722,241
Fund Balance:					
Reserve for Encumbrances	$ 41,995,737	$ 162,959	$ 1,683,508	$ 43,842,204	$ 26,653,692
Reserve for Imprest Cash Advances		470	900	1,370	1,370
Reserve for Incompleted Projects	40,584,608		2,304,688	42,889,296	34,846,231
Unreserved	95,058,372	(26,522,334)	5,580,761	74,116,799	97,259,452
Total Fund Balance (Exhibit B-2)	$177,638,717	$(26,358,905)	$ 9,569,857	$ 160,849,669	$ 158,760,745
Total Liabilities and Fund Balance	$181,103,074	$ 76,404,077	$13,212,669	$ 270,719,820	$ 276,482,986

See Notes 3 and 5 to Combined Financial Statements.

Parentheses denote red figure.

Exhibit B-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 1982

	Highway (B-4)	Employment Insurance (B-6)	Other (B-8)	Totals	
				Year Ended	
				June 30, 1982	June 30, 1981
Revenues:					
Taxes - Employers and Employees	$	$123,616,091	$	$ 123,616,091	$ 119,672,181
Licenses, Fees, Sales and Services			1,620,740	1,620,740	1,205,179
Intergovernmental Revenues:					
Federal	25,744,354	27,190,203	299,783	53,234,340	62,186,838
State	(9,668)	2,869,821		2,860,153	7,629,791
Municipal		388,097		388,097	781,278
Contributions			3,478,854	3,478,854	2,982,235
Income from Investments		5,692,200	1,325,951	7,018,151	5,013,537
Miscellaneous Income		268,782	17,784	286,566	445,964
Total Revenues	$ 25,734,686	$160,025,194	$ 6,743,112	$ 192,502,992	$ 199,917,003
Expenditures:					
Individual and Family Development	$	$145,132,260		$ 145,132,260	$ 127,428,673
Economic Development		18,131,425	3,116,482	21,247,907	20,467,388
Public Safety			2,377,883	2,377,883	1,298,463
Transportation	33,237,640			33,237,640	43,169,497
Total Expenditures	$ 33,237,640	$163,263,685	$ 5,494,365	$ 201,995,690	$ 192,364,021
Excess of Revenues Over (Under) Expenditures	$ (7,502,954)	$ (3,238,491)	$ 1,248,747	$ (9,492,698)	$ 7,552,982
Other Financing Sources (Uses):					
Interfund and Intrafund Transfers	$	$ 1,367,349	$	$ 1,367,349	$ 1,709,726
Employers' Direct Repayment of Advance from Federal Unemployment Account		10,214,273		10,214,273	9,025,865
Total Other Financing Sources (Uses)	$	$ 11,581,622	$	$ 11,581,622	$ 10,735,591
Increase (Decrease) in Fund Balance	$ (7,502,954)	$ 8,343,131	$ 1,248,747	$ 2,088,924	$ 18,288,573
Fund Balance, July 1	185,141,671	(34,702,036)	8,321,110	158,760,745	140,472,172
Fund Balance, June 30 (Exhibit B-1)	$177,638,717	$(26,358,905)	$ 9,569,857	$ 160,849,669	$ 158,760,745

See Notes 3 and 5 to Combined Financial Statements.

Parentheses denote red figure.

Comments

HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

Financing

The method of financing this large expenditure is set forth in the exhibits referred to above.

The Bond Capital Fund accounts for state highway bond proceeds, and the Highway Fund handles all other financial operations of the State-Federal Highway Construction Program, including Federal Grants and construction payments.

Highway Construction Highlights

	1982	1981
Construction Payments		
State Funds	$ 4,828,487	$ 9,734,423
Federal Grants	28,602,313	33,860,131
Total Payments	$33,430,800	$ 43,594,554
Federal Grants	$29,263,362	$ 33,945,317
Federal Allocations Lapsed	28,369,616	33,381,285
Reimbursements Due from Federal Government	6,661,010	7,322,058
Funds Earmarked for Projects Underway	82,580,345	58,859,519
Funds Available for Future Projects - Exhibit B-3:		
State Funds	$24,327,061	$ 33,216,833
Federal Funds	70,731,311	93,065,320
Total Funds Available for Future Projects	$95,058,372	$126,282,153

HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

Highway Construction Highlights (Cont'd)

Federal Allocations Unexpended:

	1982	1981
Primary, Secondary, Urban, and Highway Planning and Research	$ 27,021,638	$ 28,117,468
Interstate	54,273,149	57,568,421
Bridge Replacement	13,540,652	17,113,668
Federal Highway Safety Act of 1973	11,594,911	5,071,520
Mass Transit Activities	1,620,841	1,447,219
Economic Growth Centers	1,608,906	1,363,906
Off Systems Road Program	2,355,294	2,400,129
Transition Quarter Funds	541,323	659,363
Consolidated Primary	16,121,298	19,009,713
Railroad Demonstration Projects	2,846,506	1,630,885
Emergency Relief Projects		(16)
	$131,524,518	$134,382,276

Federal Allocations for Interstate construction totaling $66,100,000 are not matched by State funds and therefore are not shown as unexpended Federal funds or available for future projects.

During the fiscal year ended June 30, 1982, Rhode Island received the Federal 1982 apportionment of $81,015,466 increasing the amount of Federal Allocations unexpended. Also, during this period, concurrent billings of highway system expenditures amounted to $28,602,313 and the lapse of $28,369,616, primarily Federal Interstate Highway Allocations, resulted in a decrease in unexpended Federal Allocations by these amounts respectively.

HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

Highway Construction Highlights (Cont'd)

Due from Federal Government:

	1982	1981
Primary	$ 220,944	$ 473,944
Secondary	554,063	757,932
Urban	1,907,739	1,130,319
Highway Planning and Research	238,224	279,997
Interstate	1,740,028	900,300
Bridge Replacement	262,939	789,853
Federal Highway Safety Act of 1973	280,657	353,766
Off Systems Road Program	9,549	9,280
Transition Quarter Funds	45,465	51,175
Consolidated Primary	1,063,926	2,150,253
Railroad Demonstration Projects	337,476	424,797
Emergency Relief Projects		442
	$6,661,010	$7,322,058

Amounts due from the Federal Government have been recorded on the basis of Federal allocation. The annual grants for road construction are required to be placed under a Federal Project agreement prior to the lapsing date to prevent a loss of funds and are payable on a reimbursement basis for allowable project costs, subject to the terms and conditions of the project agreements. Reimbursements due from the Federal Government are subject to audit. In a memorandum of understanding dated April 1, 1964, the Federal Government agreed to audit these costs as soon as practical following the State's expenditures and concurrent billing.

HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

Highway Construction Highlights (Cont'd)

Funds Earmarked for Projects Underway:

Encumbered Project Balances:	1982	1981
Primary	$ 549,918	$ 813,172
Secondary	4,562,818	3,245,579
Urban	6,636,093	5,115,560
Highway Planning and Research	356,994	329,313
100% State Projects	74,356	119,446
Interstate	11,874,843	5,926,048
Bridge Replacement	4,358,916	1,644,942
Federal Highway Safety Act of 1973	2,605,760	1,720,277
Interstate - Primary State of Connecticut	13,536	13,536
Off Systems Road Program	8,523	8,923
Transition Quarter Funds	148,110	246,520
Consolidated Primary	9,124,809	5,887,119
Railroad Demonstration Projects	1,681,061	541,179
	$41,995,737	$25,611,614

Unencumbered Project Balances:		
Primary	$ 2,286,284	$ 2,546,626
Secondary	3,108,905	3,343,265
Urban	7,009,414	5,887,144
Highway Planning and Research	1,156,993	2,245,007
100% State Projects	204,024	293,684
Interstate	12,703,178	6,433,898
Bridge Replacement	3,838,337	821,904
Federal Highway Safety Act of 1973	2,266,409	1,872,825
Interstate - Primary State of Connecticut	70,249	70,249
Economic Growth Centers	788,000	604,849
Off Systems Road Program	299,633	308,722
Transition Quarter Funds	113,383	31,656
Consolidated Primary	5,282,606	7,490,896
Railroad Demonstration Projects	1,457,193	1,267,940
Emergency Relief Projects		29,239
	$40,584,608	$33,247,904
Total Earmarked for Projects Underway	$82,580,345	$58,859,518

Exhibit B-3

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

HIGHWAY FUND
BALANCE SHEETS

June 30, 1982 and 1981

	1982	1981
ASSETS		
Cash	$ (272,094)	$ 259,902
Investments	4,000,000	
Accounts Receivable	14,216	14,416
Due from General Fund	152,584	
Due from Bond Capital Fund	37,988,817	36,835,083
Due from Federal Government	6,661,010	7,322,058
Federal Allocations Unexpended	131,524,518	134,382,277
State Allocations Unexpended	1,034,023	10,245,664
Total Assets	$181,103,074	$189,059,400
LIABILITIES AND FUND BALANCE		
Liabilities		
Vouchers Payable and Accounts Payable	$ 3,350,462	$ 3,754,517
Accrued Payroll and Employee Benefits	107,846	90,227
Due to General Fund		34,580
Unclaimed Checks	6,049	38,405
Total Liabilities	$ 3,464,357	$ 3,917,729
Fund Balance:		
Reserved for Encumbrances	$ 41,995,737	$ 25,611,614
Designated for Incompleted Projects	40,584,608	33,247,904
Undesignated	95,058,372	126,282,153
Total Fund Balance (Exhibit B-4)	$177,638,717	$185,141,671
Total Liabilities and Fund Balance	$181,103,074	$189,059,400

See Note 3 to Combined Financial Statements.

Exhibit B-4

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

HIGHWAY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Revenues:		
Intergovermental Revenues:		
Federal (Less allocations lapsed $28,369,616, 1982; $33,381,285, 1981)	$ 25,744,354	$ 30,562,749
State	(9,668)	5,600,000
Total Revenues	$ 25,734,686	$ 36,162,749
Expenditures:		
Transportation	$ 33,237,640	$ 43,169,497
Total Expenditures	$ 33,237,640	$ 43,169,497
Decrease in Fund Balance	$ (7,502,954)	$ (7,006,748)
Fund Balance, July 1	185,141,671	192,148,419
Fund Balance, June 30 (Exhibit B-3)	$177,638,717	$185,141,671

See Note 1 to Combined Financial Statements.

Parentheses denote red figure.

EMPLOYMENT INSURANCE FUNDS

(Exhibits B-5, 6)

Comments

For statement purposes, the Employment Security Funds and Temporary Disability Insurance Fund, and the respective Administration accounts are designated as Employment Insurance Funds.

The Department of Employment Security provides benefit payments under all state and federal employment programs. Net benefits paid increased [illegible] from the previous year to $118,699,310.

The amount due to the Federal Unemployment Account for advances to the Employment Security Benefit Fund decreased $10,214,273 from $112,220,478 to $102,006,205. This decrease is a result of the return of advances in the amount of $10,214,273 made directly to the Federal Unemployment Account by Rhode Island employers.

The amount of $102,006,205 due to Federal Unemployment Account represents advances from the Federal Unemployment Account in the Unemployment Trust Fund as provided in Section 1201 of Title XII of the Social Security Act repayable in the manner provided in Section 901, 903, and 1202 of this Title.

Income to the Employment Security Fund, derived from employer contributions totaled $98,972,227 which was an increase over the prior year of $5,300,264.

The Employment Security Benefit Fund includes programs that are funded by Federal, State and other agencies. The unexpended advances included in the Fund Balance are as follows:

State Programs	$260,271
Federal Programs	515,605
Other	8,222
	$784,098

Net benefit payments from Temporary Disability Insurance Funds to eligible workers who are unable to work because of sickness or injury that is not work-connected, increased $2,265,642 to a total of $26,432,950.

Tax revenues decreased by $1,356,354 to $24,643,864.

The balance of the combined Temporary Disability Funds increased by $1,492,123 to $41,989,733.

Exhibit B-5

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING BALANCE SHEETS
EMPLOYMENT INSURANCE SPECIAL REVENUE FUNDS

JUNE 30, 1982

	EMPLOYMENT SECURITY			R.I. TEMPORARY DISABILITY INSURANCE			Totals	
ASSETS	Administration	Trust	Benefit	Administration	Reserve	Compensation	June 30, 1982	June 30, 1981
Cash	$ 677,368	$ 217,625	$ 290,014	$ 74,734	$ 359,012	$ 238,810	$ 1,857,563	$ 3,955,383
Imprest Cash	460				10		470	470
Funds in Trust		27,133,036					27,133,036	28,455,036
Investments					40,403,840		40,403,840	38,514,031
Amounts due from Federal and State Agencies	3,375	140,742					144,117	484,354
Receivables:								
Taxes		4,431,343			716,524		5,147,867	5,202,168
Accounts			1,445,647			271,537	1,717,184	1,758,676
Total Assets	$ 681,203	$ 31,922,746	$1,735,661	$ 74,734	$41,479,386	$ 510,347	$ 76,404,077	$ 78,370,118
LIABILITIES AND FUND BALANCES								
Liabilities:								
Vouchers and Accounts Payable	$ 110,629	$	$	$ 14,389	$	$	$ 125,018	$ 224,655
Accrued Payroll and Fringe Benefits	570,114			60,345			630,459	625,721
Determination Deposits			1,300				1,300	1,300
Due to Federal Unemployment Account		102,006,205					102,006,205	112,220,478
Total Liabilities	$ 680,743	$ 102,006,205	$ 1,300	$ 74,734	$	$	$ 102,762,982	$ 113,072,154
Fund Balance:								
Reserved for Encumbrances	$ 155,368	$	$	$ 7,591	$	$	$ 162,959	$ 163,236
Reserved for Imprest Cash Advance	460				10		470	470
Unreserved	(155,368)	(70,083,459)	1,734,361	(7,591)	41,479,376	510,347	(26,522,334)	(34,865,742)
Total Fund Balance (Deficit) (Exhibit B-6)	$ 460	$ (70,083,459)	$1,734,361	$	$41,479,386	$ 510,347	$ (26,358,905)	$ (34,702,036)
Total Liabilities and Fund Balances	$ 681,203	$ 31,922,746	$1,735,661	$ 74,734	$41,479,386	$ 510,347	$ 76,404,077	$ 78,370,118

See Notes 3 and 5 to Combined Financial Statements.
Parentheses denote red figure.

Exhibit B-6

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
EMPLOYMENT INSURANCE SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 1982

	EMPLOYMENT SECURITY			R.I. TEMPORARY DISABILITY INSURANCE			Totals Years Ended	
	Administration	Trust	Benefit	Administration	Reserve	Compensation	June 30, 1982	June 30, 1981
Revenues:								
Taxes - Employers' and Employees'	$	$ 98,972,227	$	$	$ 24,643,864	$	$ 123,616,091	$ 119,672,181
Intergovernmental Revenue:								
Federal	15,383,468	6,470,481	5,336,254				27,190,203	30,610,806
State		2,869,821					2,869,821	2,029,791
Municipal			388,097				388,097	381,278
Income from Investments					5,692,200		5,692,200	4,389,094
Refunds and Miscellaneous Income	253,906	681	7,210		1,991	4,994	268,782	444,909
Total Revenues	$ 15,637,374	$ 108,313,210	$ 5,731,561	$	$ 30,338,055	$ 4,994	$ 160,025,194	$ 157,928,049
Expenditures:								
Economic Development - Employment Resources	$ 15,683,526	$	$	$ 2,447,899	$	$	$ 18,131,425	$ 17,675,083
Individual and Family Development - Benefits Paid			118,699,310			26,432,950	145,132,260	127,428,673
Total Expenditures	$ 15,683,526	$	$ 118,699,310	$ 2,447,899	$	$ 26,432,950	$ 163,263,685	$ 145,103,756
Excess of Revenues over (under) Expenditures	$ (46,152)	$ 108,313,210	$(112,967,749)	$ (2,447,899)	$ 30,338,055	$(26,427,956)	$ (3,238,491)	$ 12,824,293
Other Financing Sources (Uses):								
Employers' Direct Repayment of Advance from Federal Unemployment Account	$	$ 10,214,273	$	$	$	$	$ 10,214,273	$ 9,025,865
Interfund Transfers	11,507	(110,000,000)	111,325,919	2,447,899	(28,317,976)	25,900,000	1,367,349	1,709,726
Total Other Financing Sources (Uses)	$ 11,507	$ (99,785,727)	$ 111,325,919	$ 2,447,899	$(28,317,976)	$ 25,900,000	$ 11,581,622	$ 10,735,591
Increase (Decrease) in Fund Balance	$ (34,645)	$ 8,527,483	$ (1,641,830)	$	$ 2,020,079	$ (527,956)	$ 8,343,131	$ 23,559,884
Fund Balance, July 1	35,105	(78,610,942)	3,376,191		39,459,307	1,038,303	(34,702,036)	(58,261,920)
Fund Balance, June 30 (Exhibit B-5)	$ 460	$ (70,083,459)	$ 1,734,361		$ 41,479,386	$ 510,347	$ (26,358,905)	$ (34,702,036)

See Notes 3 and 5 to Combined Financial Statements.

Parentheses denote red figure.

SPECIAL REVENUE FUNDS
OTHER
(Exhibits B-7, 8)

Exhibit B-7

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING BALANCE SHEETS
OTHER SPECIAL REVENUE FUNDS

June 30, 1982

ASSETS	Recreation Area Development	Dr. John E. Donley Rehabilitation Center	Public Utilities Funds	Second Injury Indemnity	Totals Year Ended June 30, 1982	Totals Year Ended June 30, 1981
Cash	$ 389,481	$ 1,479,062	$ 21,019	$2,379,388	$ 4,268,950	$ 2,109,121
Imprest Cash		900			900	900
Investments at Cost	1,375,000	3,500,000	35,000	2,658,000	7,568,000	5,151,586
Accounts Receivable		5,390	171,899		177,289	121,219
Due from Federal Government	1,197,530				1,197,530	1,670,642
Total Assets	$ 2,962,011	$ 4,985,352	$ 227,918	$5,037,388	$ 13,212,669	$ 9,053,468
LIABILITIES AND FUND BALANCE						
Liabilities:						
Vouchers and Accounts Payable	$ 260,974	$ 89,941	$ 16,759	$ 928,992	$ 1,296,666	$ 710,372
Accrued Payroll and Fringe Benefits		27,480		888	28,368	21,986
Deferred Revenue				2,317,778	2,317,778	
Total Liabilities	$ 260,974	$ 117,421	$ 16,759	$3,247,658	$ 3,642,812	$ 732,358
Fund Balance:						
Reserved for Encumbrances	$ 230,275	$ 1,317,318	$ 135,915	$	$ 1,683,508	$ 878,842
Reserved for Imprest Cash Funds		900			900	900
Designated for Incompleted Projects	2,141,011	163,677			2,304,688	1,598,327
Undesignated	329,751	3,386,036	75,244	1,789,730	5,580,761	5,843,041
Total Fund Balance (Exhibit B-8)	$ 2,701,037	$ 4,867,931	$ 211,159(1)	$1,789,730	$ 9,569,857	$ 8,321,110
Total Liabilities and Fund Balance	$ 2,962,011	$ 4,985,352	$ 227,918	$5,037,388	$ 13,212,669	$ 9,053,468

(1) Consists of: Public Utilities Reserve Fund......................$210,022
Special Fund for Studies and Research.............. 1,137

$211,159

See Notes 3 and 5 to Combined Financial Statement.

Exhibit B-8

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 1982

	Recreation Area Development	Dr. John E. Donley Rehabilitation Center	Public Utilities Funds	Second Injury Indemnity	Totals Year Ended June 30, 1982	Totals Year Ended June 30, 1981
Revenues:						
Licenses, Fees, Sales, and Services	$ 1,020,408	$ 15,115	$ 585,217	$	$ 1,620,740	$ 1,205,179
Federal Grants	299,783				299,783	1,013,283
Employers' Contributions		1,373,244		2,105,610	3,478,854	2,982,235
Income from Investments	173,524	621,627		530,800	1,325,951	624,443
Miscellaneous Income	1		4,024	13,759	17,784	1,065
Total Revenues	$ 1,493,716	$ 2,009,986	$ 589,241	$2,650,169	$ 6,743,112	$ 5,826,205
Expenditures:						
Economic Development	$ 1,512,131	$ 1,110,245	$ 494,106	$	$ 3,116,482	$ 2,792,305
Public Safety				2,377,883	2,377,883	1,298,463
Total Expenditures	$ 1,512,131	$ 1,110,245	$ 494,106	$2,377,883	$ 5,494,365	$ 4,090,768
Increase (Decrease) in Fund Balance	$ (18,415)	$ 899,741	$ 95,135	$ 272,286	$ 1,248,747	$ 1,735,437
Fund Balance, July 1	2,719,452	3,968,190	116,024	1,517,444	8,321,110	6,585,673
Fund Balance, June 30 (Exhibit B-7)	$ 2,701,037	$ 4,867,931	$ 211,159	$1,789,730	$ 9,569,857	$ 8,321,110

See Notes 3 and 5 to Combined Financial Statements.

FINANCIAL SECTION

Exhibit/
Schedule

UNIVERSITY AND COLLEGE FUNDS:

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Combining Balance Sheet - Fiduciary Fund Types..................... B-10

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Combined Balance Sheet - All Fund Types and Account Groups - University of Rhode Island...................... B-12

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Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - General Educational Fund - University of Rhode Island............ B-14

Combined Balance Sheet - All Fund Types and Account Groups - Rhode Island College.......................... B-15

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Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - General Educational Fund - Rhode Island College.................. B-17

Combined Balance Sheet - All Fund Types and Account Groups - Community College of Rhode Island............... B-18

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types - Community College of Rhode Island.................. B-19

Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - General Educational Fund - Community College of Rhode Island............. B-20

Exhibit B-9-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

UNIVERSITY AND COLLEGES
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES

June 30, 1982

	University of Rhode Island	Rhode Island College	Community College of Rhode Island	Totals June 30, 1982	Totals June 30, 1981
Assets					
Cash (including funds on deposit with State Treasurer)	$ 5,344,432	$ 473,207	$ 882,326	$ 6,699,965	$ 3,248,607
Investments	106,180		633,000	739,180	4,550,826
Funds on deposit with trustee:					
For retirement of general long-term debt	1,316,460	713,407	231,115	2,260,982	2,420,750
For renewals and replacements	830,604	534,734	135,686	1,501,024	1,111,010
Receivables (net, where applicable of allowance for doubtful accounts of $385,744)	1,364,427	443,235	155,104	1,962,766	4,728,248
Accrued interest receivable	968	12,191		13,159	18,233
Due from other funds	829,740	185,610	17,438	1,032,788	3,403,784
Loans and notes receivable (net of allowance for doubtful loans of $1,288,515)	7,025,680	1,774,680		8,800,360	8,499,722
Unbilled charges - current	1,456,734			1,456,734	1,610,268
Deferred Charges	502,090			502,090	338,235
Insurance proceeds held in escrow	54,371			54,371	54,371
Inventories	1,164,830	292,721	194,933	1,652,484	1,451,989
Total Assets	$ 19,996,516	$ 4,429,785	$ 2,249,602	$ 26,675,903	$ 31,436,043

Exhibit B-9-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

UNIVERSITY AND COLLEGES
COMBINING BALANCE SHEETS - GOVERNMENTAL FUND TYPES - CONTINUED

June 30, 1982

	University of Rhode Island	Rhode Island College	Community College of Rhode Island	Totals June 30, 1982	Totals June 30, 1981**
Liabilities					
Accounts payable and accrued expenses	$ 5,435,440	$ 242,715	$ 374,523	$ 6,052,678	$ 5,436,479
Due to other funds	653,962	158,652	17,438	830,052	3,366,474
Due to State Treasurer		49,255		49,255	59,715
Deferred revenue	1,726,959	504,049	580,388	2,811,396	2,959,127
Notes payable					3,440,000
Total Liabilities	$ 7,816,361	$ 954,671	$ 972,349	$ 9,743,381	$ 15,261,795
Fund Balances					
Reserved for:					
Academic college overhead	$ 240,686	$	$	$ 240,686	$ 340,439
Retirement of general long-term debt	1,368,672	713,407	1,074,616	3,156,695	3,010,398
Renewals and replacements	831,572	534,734	135,686	1,501,992	1,131,593
1982 Operations					4,834
Sponsored programs	(230,952)	10,148	66,951	(153,853)	227,159
Loan Fund	7,115,666	1,830,358		8,946,024	8,784,360
Auxiliary enterprises	1,756,255	386,467		2,142,722	1,378,389
Restricted grants, gifts, and aid	780,266			780,266	1,004,512
Capital projects	317,990			317,990	291,436
Unreserved:					
Undesignated					1,128
Total Fund Balances	$ 12,180,155	$ 3,475,114	$ 1,277,253	$ 16,932,522	$ 16,174,248
Total Liabilities and Fund Balances	$ 19,996,516	$ 4,429,785	$ 2,249,602	$ 26,675,903	$ 31,436,043

See Notes 3, 4 and 6 to Combined Financial Statements.
** Restated
Parentheses denote red figure.

Exhibit B-10

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

UNIVERSITY AND COLLEGES
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES

June 30, 1982

	University of Rhode Island (B-12)	Rhode Island College (B-15)	Community College of Rhode Island (B-18)	Totals	
				June 30, 1982	June 30, 1981
Assets					
Cash	$ 274,465	$ 74,960	$ 82,406	$ 431,831	$ 384,997
Investments	1,094	271,000		272,094	171,260
Receivables	8,854			8,854	37,765
Due from other Funds					3,700
Loans and notes receivable					6,471
Total Assets	$ 284,413	$ 345,960	$ 82,406	$ 712,779	$ 604,193
Liabilities					
Accounts Payable and accrued expenses	$ 2,493	$	$	$ 2,493	$ 644
Due to other funds	175,778	26,958		202,736	41,010
Deposits held in custody for others	106,142	319,002	82,406	507,550	562,539
Total Liabilities	$ 284,413	$ 345,960	$ 82,406	712,779	604,193

See Notes 3, 4 and 6 to Combined Financial Statements.

Exhibit B-11

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

UNIVERSITY AND COLLEGES
COMBINING BALANCE SHEET
ACCOUNT GROUP - GENERAL LONG TERM DEBT

June 30, 1982

	University of Rhode Island (B-12)	Rhode Island College (B-15)	Community College of Rhode Island (B-18)	Totals June 30, 1982	Totals June 30, 1981
Assets					
Amounts available in debt service fund	$ 1,368,672	$ 713,407	$ 231,115	$ 2,313,194	$ 2,504,210
Amount to be provided for retirement of general long term debt	12,343,328	2,561,593	3,159,885	18,064,806	18,469,790
Total Assets	$ 13,712,000	$ 3,275,000	$ 3,391,000	$ 20,378,000	$ 20,974,000
Liabilities					
Bonds Payable	$ 13,712,000	$ 3,275,000	$ 3,391,000	$ 20,378,000	$ 20,974,000
Total Liabilities	$ 13,712,000	$ 3,275,000	$ 3,391,000	$ 20,378,000	$ 20,974,000

See Notes 3, 4 and 6 to Combined Financial Statements.

Exhibit B-12-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

UNIVERSITY OF RHODE ISLAND

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1982

	Governmental Fund Types				Fund Type	Account Groups		Totals	
	General Educational	Special Revenue	Debt Service	Capital Projects	Agency	General Fixed Assets (Unaudited)	General Long-term Debt	1982	1981
Assets									
Cash (including funds on deposit with State Treasurer)	$ 2,589,505	$ 2,398,778	$ 32,281	$ 323,868	$ 274,465	$	$	$ 5,618,897	$ 2,094,061
Investments, at cost		106,180			1,094			107,274	546,920
Funds on deposit with trustee:									
For retirement of general long-term debt			1,316,460					1,316,460	1,515,006
For renewals and replacements		830,604						830,604	578,761
Receivables (net of applicable allowance for doubtful accounts of $246,000)	520,509	823,987	19,931		8,854			1,373,281	4,044,864
Accrued interest receivable		968						968	991
Loans and notes receivable (net of allowance of doubtful loans of $902,000)		7,025,680						7,025,680	6,640,001
Unbilled charges - current		1,456,734						1,456,734	1,610,268
Inventory	243,572	921,258						1,164,830	1,157,147
Due from other funds	829,740							829,740	3,314,621
Other assets	502,090							502,090	338,235
Insurance proceeds held in escrow				54,371				54,371	54,371
Land and improvements						7,001,113		7,001,113	7,001,113
Buildings						143,210,183		143,210,183	143,105,122
Equipment						13,962,484		13,962,484	12,611,761
Amounts available in debt service fund							1,368,672	1,368,672	1,547,909
Amount to be provided for retirement of general long-term debt							12,343,328	12,343,328	12,598,091
	$ 4,685,416	$13,564,189	$1,368,672	$ 378,239	$ 284,413	$164,173,780	$ 13,712,000	$198,166,709	$198,759,242

Exhibit B-12-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

UNIVERSITY OF RHODE ISLAND

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS, Continued

JUNE 30, 1982

	Governmental Fund Types				Fund Type	Account Groups		Totals	
	General Educational	Special Revenue	Debt Service	Capital Projects	Agency	General Fixed Assets (Unaudited)	General Long-term Debt	1982	1981
Liabilities									
Accounts payable and accrued expenses	$ 3,496,374	$ 1,878,817	$	$ 60,249	$ 2,493	$	$	$ 5,437,933	$ 4,611,140
Due to other funds		653,962			175,778			829,740	3,314,621
Deposits held in custody for others					106,142			106,142	194,230
Deferred revenue	948,356	778,603						1,726,959	1,398,441
Bonds payable							13,712,000	13,712,000	14,146,000
Notes payable									440,000
Total liabilities	$ 4,444,730	$ 3,311,382	$	$ 60,249	$ 284,413	$	$13,712,000	$ 21,812,774	$ 24,324,432
Fund Equity									
Investment in general fixed assets	$	$	$		$	$164,173,780	$	$164 173,780	$162,717,996
Fund balances (deficit):									
Reserved for:									
Academic college overhead	$ 240,686	$	$	$	$	$	$	$ 240,686	$ 340,439
Retirement of general long-term debt			1,368,672					1,368,672	1,547,909
Renewals and replacements		831,572						831,572	579,130
Auxiliary enterprises		1,756,255						1,756,255	1,060,411
Restricted grants, gifts and aid		780,266						780,266	1,006,512
Sponsored programs		(230,952)						(230,952)	58,399
Loan fund		7,115,666						7,115,666	6,843,151
Capital projects				317,990				317,990	280,863
Total fund balances	$ 240,686	$10,252,807	$1,368,672	$ 317,990	$	$	$	$ 12,180,155	$ 11,716,814
Total fund equity	$ 240,686	$10,252,807	$1,368,672	$ 317,990	$	$164,173,780	$	$176,353,935	$174,434,810
Total Liabilities and Fund Equity	$ 4,685,416	$13,564,189	$1,368,672	$ 378,239	$ 284,413	$164,173,780	$13,712,000	$198,166,709	$198,759,242

See Notes 3, 4 and 6 to Combined Financial Statements.

Parentheses denote red figure.

Exhibit B-13

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
UNIVERSITY OF RHODE ISLAND

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1982

	Governmental Fund Types				Totals	
	General Educational	Special Revenue	Debt Service	Capital Projects	1982	1981
Revenues:						
Student tuition and fees	$20,645,217	$	$	$	$ 20,645,217	$ 17,769,122
State appropriations	44,317,303				44,317,303	42,058,142
Grants, gifts and student aid:						
Federal	3,386,785	21,457,876	40,994		24,885,655	25,586,608
State	82,879	1,001,698			1,084,577	1,105,724
Private		1,857,297			1,857,297	1,132,560
Auxiliary enterprises revenue	1,344,588	15,935,500			17,280,088	14,745,292
Investment income		99,234	196,162		295,396	268,973
Other sources	2,868,534	665,968		260,653	3,795,155	2,989,989
Total revenues	$72,645,306	$41,017,573	$ 237,156	$260,653	$114,160,688	$105,656,410
Expenditures:						
Personnel services	$52,530,393	$ 8,081,948	$	$	$ 60,612,341	$ 55,821,245
Operating expenses:						
Cost of sales		4,204,245			4,204,245	3,903,547
Out of state travel	291,695	43,689			335,384	263,482
Repairs	835,948	374,983		223,526	1,434,457	1,878,317
Utilities	3,419,674	1,688,581			5,108,255	4,991,020
Other	7,454,232	1,732,154			9,186,386	8,047,764
Sponsored programs		19,433,711			19,433,711	18,283,724
Student Aid	3,183,340	3,715,855			6,899,195	6,842,058
Capital	2,713,435	341,747			3,055,182	3,117,714
Debt service:						
College obligations			1,146,494		1,146,494	1,182,404
State obligations	2,387,610				2,387,610	2,590,010
Total expenditures	$72,816,327	$39,616,913	$1,146,494	$223,526	$113,803,260	$106,921,285
Excess (deficiency) of revenues over expenditures	$ (171,021)	$ 1,400,660	$ (909,338)	$ 37,127	$ 357,428	$ (1,264,875)
Other financing sources (uses):						
Operating transfers in	$	$ 322,301	$ 917,757	$	$ 1,240,058	$ 1,128,555
Operating transfers out:						
Mandatory	(34,645)	(915,627)			(950,272)	(918,555)
Nonmandatory		(102,130)	(187,656)		(289,786)	(210,000)
1982 Board of Governors for Higher Education transfer in	105,913				105,913	
Total other financing sources (uses)	$ 71,268	$ (695,456)	$ 730,101	$	$ 105,913	$
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ (99,753)	$ 705,204	$ (179,237)	$ 37,127	$ 463,341	$ (1,264,875)
Fund balances, July 1	340,439	9,547,603	1,547,909	280,863	11,716,814	12,981,689
Fund balances, June 30 (Exhibit B-12)	$ 240,686	$10,252,807	$1,368,672	$317,990	$ 12,180,155	$ 11,716,814

See Notes 3, 4 and 6 to Combined Financial Statements.

Exhibit D-14

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
UNIVERSITY OF RHODE ISLAND

Statement of Revenues, Expenditures, and Other Financing Sources – Budget and Actual – General Educational Fund

Year ended June 30, 1982

	Budget			Variance	
	Executive/ Legislative as enacted	Board of Governors for Higher Education – final allocation	Actual	Executive/ Legislative over (under) actual	Board of Governors over (under) actual
Revenues:					
Student tuition and fees	$21,295,066	$20,970,656	$20,645,217	$ 649,849	$ 325,439
State appropriation	45,193,751	44,298,261	44,517,303	676,448	(219,042)
Sponsored programs	3,083,936	3,343,936	3,469,664	(385,728)	(125,728)
Other sources	2,423,823	2,358,233	2,668,534	(244,711)	(310,301)
Auxiliary enterprise	1,378,084	1,378,084	1,344,588	33,496	33,496
Total revenues	$73,374,660	$72,349,170	$72,645,306	$ 729,354	$ (296,136)
Expenditures:					
Personnel services	$51,497,424	$50,411,142	$50,014,525	$ 1,482,899	$ 396,617
Operating expenses:					
Out of state travel	$ 117,422	$ 257,918	$ 187,388	$ (69,966)	$ 70,530
Repairs	718,181	700,570	676,879	41,302	23,691
Utilities	3,402,880	3,280,950	3,406,936	(4,056)	(125,986)
Other	6,206,715	7,340,893	7,400,325	(1,193,610)	(59,432)
Total operating expenses	$10,445,198	$11,580,331	$11,671,528	$(1,226,330)	$ (91,197)
Student aid	$ 3,136,809	$ 2,980,394	$ 3,217,552	$ (80,743)	$ (237,158)
Capital	2,925,567	1,939,641	2,228,196	697,371	(288,555)
Special legislative appropriation	62,000			62,000	
Debt service	2,387,610	2,387,610	2,387,610		
Auxiliary enterprise	1,378,084	1,378,084	1,232,230	145,854	145,854
Academic college overhead	1,541,968	2,118,320	2,099,331	(557,363)	18,989
Total expenditures	$73,374,660	$72,795,522	$72,850,972	$ 523,688	$ (55,450)
Excess (deficiency) of revenues over expenditures	$	$ (446,352)	$ (205,666)	$ 205,666	$ (240,686)
Other financing sources:					
1981 academic college overhead carryforward	$	$ 340,439	$ 99,753	$ (99,753)	$ 240,686
1982 Board of Governors for Higher Education transfer in		105,913	105,913	(105,913)	
Excess of expenditures over revenues and other financing sources	$	$	$	$	$

See Notes 3, 4 and 5 to Combined Financial Statements.

Exhibit B-15

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
RHODE ISLAND COLLEGE

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1982

	Governmental Fund Types			Fiduciary Fund Type	Account Groups		Totals	
Assets	General Educational	Special Revenue	Debt Service	Agency	General Fixed Assets (Unaudited)	General Long-term Debt	1982	1981**
Cash	$ 90,904	$ 76,207	$	$ 74,960	$	$	$ 242,071	$ 535,431
Short-term investments, at cost which approximates market				271,000			271,000	3,570,166
Funds on deposit with State Treasurer	306,096						306,096	455,809
Funds on deposit with trustee:								
For retirement of general long-term debt			713,407				713,407	708,855
For renewals and replacements		534,734					534,734	414,298
Receivables (net, where applicable, of allowance for doubtful accounts of $98,000)	30,762	412,473					443,235	507,949
Accrued interest receivable		12,191					12,191	17,242
Due from other funds	185,610						185,610	92,706
Loans and notes receivable (net of allowance for doubtful loans of $386,515)		1,774,680					1,774,680	1,866,192
Inventories		292,721					292,721	154,919
Land					2,323,329		2,323,329	2,323,329
Buildings					25,616,325		25,616,325	25,611,343
Equipment					9,691,914		9,691,914	8,597,773
Amount available in debt service fund						713,407	713,407	759,412
Amount to be provided for retirement of general long-term debt						2,561,593	2,561,593	2,617,588
Total assets	$613,372	$3,103,006	$713,407	$345,960	$37,631,568	$3,275,000	$45,682,313	$48,232,912
Liabilities								
Accounts payable and accrued expenses	$191,560	$ 51,155	$	$	$	$	$ 242,715	$ 534,329
Due to other funds	307	158,345		26,958			185,610	92,706
Due to State Treasurer		49,255					49,255	21,690
Deposits held in custody for others				319,002			319,002	307,891
Deferred revenue	421,505	82,544					504,049	803,378
Bond anticipation notes payable								3,000,000
Bonds payable						3,275,000	3,275,000	3,377,000
Total liabilities	$613,372	$ 341,299	$	$345,960	$	$3,275,000	$ 4,575,631	$ 8,136,994
Fund Equity								
Investment in general fixed assets	$	$	$	$	$37,631,568	$	$37,631,568	$36,532,445
Fund balances:								
Reserved for:								
Retirement of general long-term debt	$	$	$713,407	$	$	$	$ 713,407	$ 759,412
Renewals and replacements		534,734					534,734	434,517
Sponsored programs		10,148					10,148	100,561
Loan fund:								
Federal government grants - refundable		1,639,562					1,639,562	1,737,659
College funds - restricted		190,796					190,796	201,643
Auxiliary enterprises		386,467					386,467	317,978
Capital projects								10,575
Unreserved:								
Undesignated								1,128
Total fund balances	$	$2,761,707	$713,407	$	$	$	$ 3,475,114	$ 3,563,473
Total fund equity	$	$2,761,707	$713,407	$	$37,631,568	$	$41,106,682	$40,095,918
Total liabilities and fund equity	$613,372	$3,103,006	$713,407	$345,960	$37,631,568	$3,275,000	$45,682,313	$48,232,912

See Notes 3, 4 and 6 To Combined Financial Statements.

**Restated

Exhibit B-16

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RHODE ISLAND COLLEGE

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types

For the Fiscal Year Ended June 30, 1982

	Governmental Fund Types				Totals	
	General Educational	Special Revenue	Debt Service	Capital Projects	1982	1981**
Revenues:						
Student tuition and fees	$ 6,485,137	$	$	$	$ 6,485,137	$ 5,570,094
State appropriations	20,644,914				20,644,914	19,761,257
Federal appropriations - restricted			23,310		23,310	23,310
Grants, gifts and student aid:						
Federal	115,404	4,348,403			4,463,807	4,031,656
State and other	118,193	627,405			745,598	566,437
Educational activities	307,756				307,756	298,426
Auxiliary enterprises		3,356,884			3,356,884	3,175,260
Investment income	170,523	65,222	73,091	225,720	534,556	395,636
Interest income on loans		27,762			27,762	23,847
Other sources	144,463				144,463	151,916
Total revenues	$27,986,390	$ 8,425,676	$ 96,401	$ 225,720	$36,734,187	$35,181,434
Expenditures:						
Personnel services	$20,919,627	$ 3,160,671	$	$	$24,080,298	$22,640,949
Operating expenses:						
Cost of sales		1,221,370			1,221,370	1,096,552
Out of state travel	39,332	38,828			78,160	99,360
Repairs	599,727	134,256			733,983	854,104
Utilities	1,133,609	226,474			1,360,083	1,415,533
Other	2,235,874	536,941		153,312	2,926,127	3,225,005
Student aid	830,504	2,818,605			3,649,109	3,501,410
Capital	1,058,124	53,324		116,886	1,228,334	1,521,501
Debt service:						
College obligations			236,721		236,721	233,208
State obligations	1,110,700				1,110,700	1,145,675
Provision for doubtful loans		101,226			101,226	21,179
Loan cancellations		40,399			40,399	48,253
Total expenditures	$27,927,697	$ 8,332,094	$ 236,721	$ 270,198	$36,766,710	$35,699,351
Excess (deficiency) of revenues over expenditures	$ 58,693	$ 93,582	$(140,320)	$ (44,478)	$ (32,523)	$ (517,917)
Other financing sources (uses):						
Operating transfers in	$	$ 38,985	$ 94,315	$ 33,905	$ 167,205	$ 115,843
Operating transfers out:						
Mandatory	(3,985)	(110,691)			(114,676)	(98,914)
Nonmandatory		(52,529)			(52,529)	(16,929)
1982 Board of Governors for Higher Education transfer to University of Rhode Island	(55,836)				(55,836)	
Total other financing sources (uses)	$ (59,821)	$ (124,235)	$ 94,315	$ 33,905	$ (55,836)	$
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ (1,128)	$ (30,653)	$ (46,005)	$ (10,573)	$ (88,359)	$ (517,917)
Fund balances, July 1	1,128	2,792,360	159,412	10,573	2,963,473	4,081,390
Fund balances, June 30	$	$ 2,761,707	$ 113,407	$	$ 2,875,114	$ 3,563,473

See notes 3, 4, and 6 to combined financial statements.

**Restated

Exhibit B-17

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
RHODE ISLAND COLLEGE

Statment of Revenues and Expenditures -
Budget and Actual - General Educational Fund

For the Fiscal Year ended June 30, 1982

	Budget			Variance	
	Executive/ Legislative as enacted	Board of Governors for Higher Education - final allocation	Actual	Executive/ Legislative over (under) actual	Board of Governors over (under) actual
Revenues:					
State appropriation	$21,389,773*	$20,644,914	$20,644,914	$ 744,859	$
Student tuition and fees	5,756,256	6,325,352	6,485,137	(728,881)	(159,785)
Indirect cost recovered	150,000	235,377	233,597	(83,597)	1,780
Other sources	185,377	115,000	314,986	(129,609)	(199,986)
Sales and services	328,000	328,000	307,756	20,244	20,244
Total revenues	$27,809,406	$27,648,643	$27,986,390	$ (176,984)	$ (337,747)
Expenditures:					
Personnel services	$21,208,092	$20,975,092	$20,919,627	$ 288,465	$ 55,465
Operating expenses:					
Out of state travel	$ 11,225	$ 31,500	$ 39,532	$ (28,307)	$ (8,032)
Repairs	498,843	550,732	599,727	(100,884)	(48,995)
Utilities	1,113,207	1,268,708	1,133,609	(20,402)	135,099
Other	2,160,232	1,967,511	2,235,874	(75,642)	(268,363)
Total operating expenses	$ 3,783,507	$ 3,818,451	$ 4,008,742	$ (225,235)	$ (190,291)
Student aid	$ 725,783	$ 680,783	$ 834,489	$ (108,706)	$ (153,706)
Capital	981,324	1,063,617	1,058,124	(76,800)	5,493
Debt service:					
State obligations	1,110,700	1,110,700	1,110,700		
Total expenditures	$27,809,406	$27,648,643	$27,931,682	$ (122,276)	$ (283,039)
Excess of revenues over (under) expenditures	$	$	$ 54,708	$ (54,708)	$ (54,708)
Other financing sources (uses):					
1982 Board of Governors for Higher Education Transfer to University of Rhode Island			(55,836)	55,836	55,836
Excess of revenues over (under) expenditures and other financing sources (uses)	$	$	$ (1,128)	$ 1,128	$ 1,128

See Notes 3, 4 and 6 to Combined Financial Statements.

*During the fiscal year, the state imposed a budget rescission upon certain agencies. The College's share of such rescission amounted to $744,859.

Exhibit 6-18

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
COMMUNITY COLLEGE OF RHODE ISLAND

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1982

	Governmental Fund Types			Fiduciary Fund Type	Account Groups		Totals	
Assets	General Educational	Special Revenue	Debt Service	Agency	General Fixed Assets (Unaudited)	General Long-Term Debt	1982	1981
Cash	$ 47,702	$ 134,279	$	$ 82,406	$	$	$ 264,387	$ 461,161
Short-term investments, at cost which approximates market	60,000	573,000					633,000	609,603
Funds on deposit with State Treasurer	675,365	24,980					700,345	81,418
Funds on deposit with trustee:								
For retirement of general long-term debt			231,115				231,115	196,884
For renewals and replacements		135,686					135,686	117,951
Receivables (net, where applicable, of allowance for doubtful accounts of $41,744)	56,762	98,342					155,104	213,509
Inventory		194,933					194,933	139,927
Due from other funds		17,438					17,438	357
Land					428,283		428,283	478,283
Buildings					35,403,103		35,403,103	35,383,603
Equipment					4,783,256		4,783,256	4,353,578
Library books					1,457,401		1,457,401	1,306,088
Amounts available in debt service fund						231,115	231,115	196,884
Amount to be provided for retirement of general long-term debt						3,159,885	3,159,885	3,254,116
Total assets	$839,829	$1,178,658	$231,115	$ 82,406	$42,072,043	$3,391,000	$47,795,051	$46,758,255
Liabilities								
Accounts payable and accrued expenses	$281,146	$ 93,377	$	$	$	$	$ 374,523	$ 271,654
Due to other funds	17,438						17,438	357
Due to State Treasurer								36,025
Deposits held in custody for others				82,406			82,406	50,418
Deferred revenue	541,245	39,143					580,388	597,305
Bonds payable						3,391,000	3,391,000	3,451,000
Total liabilities	$839,829	$ 132,520	$	$ 82,406	$	$3,391,000	$ 4,445,755	$ 4,398,562
Fund Equity								
Investment in general fixed assets	$	$	$	$	$42,072,043	$	$42,072,043	$41,463,732
Fund balances:								
Reserved for:								
Retirement of general long-term debt		843,501	231,115				1,074,616	705,237
Renewals and replacements		135,686					135,686	117,951
1982 operations								4,674
Sponsored programs		66,951					66,951	68,099
Total fund balances	$	$1,046,138	$231,115	$	$	$	$ 1,277,253	$ 895,961
Total fund equity	$	$1,046,138	231,115	$	$42,072,043	$	$43,349,296	$42,359,693
Total liabilities and fund equity	$839,829	$1,178,658	$231,115	$ 82,406	$42,072,043	$3,391,000	$47,795,051	$46,758,255

See Notes 3, 4 and 6 To Combined Financial Statements.

Exhibit B-19

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
COMMUNITY COLLEGE OF RHODE ISLAND

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types

For the Fiscal Year ended June 30, 1982

	Governmental Fund Types			Totals	
	General Educational	Special Revenue	Debt Service	1982	1981**
Revenues:					
Student tuition and fees	$ 5,083,283	$	$	$ 5,083,283	$ 4,206,151
State appropriations	16,800,852			16,800,852	16,248,375
Grants and contract aid:					
Federal	173,172	2,345,364		2,518,536	2,562,292
State	7,000	154,479		161,479	274,114
Private		78,063		78,063	41,351
Auxiliary enterprise revenues		1,796,045		1,796,045	1,628,294
Investment income	143,303	85,199	28,222	256,724	191,761
Other sources	470,335			470,335	420,379
Total revenues	$22,544,841	$ 4,653,888	$ 28,222	$27,227,249	$25,572,693
Expenditures -					
Personal services	$16,[illegible]	$ [illegible]	$	$16,745,794	$15,566,569
Operating expenses:					
Cost of sales		1,278,042		1,278,042	1,049,224
[illegible]	14,277			14,270	21,417
Rentals	306,428			306,[illegible]	[illegible]
Utilities	980,435	35,755		1,016,190	1,048,408
Other	1,[illegible]	[illegible]		1,915,[illegible]	[illegible]
Contractual services		484,498		484,498	[illegible]
Student aid	[illegible]	2,207,794		2,663,709	[illegible]
Capital	[illegible]	188		[illegible]	844,827
Debt service:					
College obligations			55,256	55,256	224,959
State obligations	1,805,751			1,805,751	2,188,790
Total expenditures	$22,499,598	$ 4,238,728	$ 55,256	$26,793,880	$25,556,641
Excess (deficiency) of revenues over expenditures	$ 45,243	$ 415,160	$ (27,034)	$ 433,369	$ 16,056
Other financing sources (uses):					
Operating transfers in	$	$	$ 61,250	$ 61,250	$ 212,549
Operating transfers (out):					
Mandatory		(55,250)		(55,250)	(202,967)
Nonmandatory		(6,[illegible])		(6,[illegible])	9,[illegible]
[illegible]	(502,[illegible])			(502,[illegible])	
Total other financing sources (uses)	$ (502,[illegible])	$ (61,250)	$ 61,250	$ (502,[illegible])	$
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ (456,874)	$ 353,900	$ 34,216	$ (68,758)	$ 16,056
Fund balances, July 1	[illegible]	692,238	196,899	895,461	877,405
Fund balances, June 30	$	$ 1,046,138	$ 231,115	$ 1,277,253	$ 895,461

See Notes 3, 8 and 9 to Combined Financial Statements.

**Restated

Exhibit B-20

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
COMMUNITY COLLEGE OF RHODE ISLAND

Statement of Revenues and Expenditures -
Budget and Actual - General Educational Fund

For the Fiscal Year ended June 30, 1982

	Budget			Variance	
	Executive/ Legislative as enacted	Board of Governors for Higher Education final allocation	Actual	Executive/ Legislative over (under) actual	Board of Governors over (under) actual
Revenues:					
State appropriation	$17,573,388	$17,077,388	$16,800,852	$ 772,536	$ 276,536
Student tuition and fees	4,521,000	4,772,632	4,768,301	(247,301)	[illegible]
Energy surcharge		316,976	315,182	(315,182)	1,794
Indirect costs recovered	40,000	39,492	42,432	(2,432)	(2,940)
Other sources	565,166	562,402	618,572	(53,406)	(56,170)
Total revenues	$22,699,554	$22,768,890	$22,545,339	$ 154,415	$ 223,551
Expenditures:					
Personal services	$16,775,905	$16,508,772	$16,510,177	$ 265,728	$ [illegible]
Operating expenses:					
Out-of-state travel	36,512	36,512	34,970	1,542	1,542
Repairs	303,847	292,476	300,678	3,169	(8,202)
Utilities	787,700	1,063,926	992,920	(205,220)	71,006
Other	1,875,193	1,837,160	1,848,053	(12,860)	(10,893)
Total operating expenses	$19,779,157	$19,738,846	$19,686,798	$ [illegible]	$ [illegible]
Student aid	294,350	346,750	371,415	(76,065)	(24,665)
Capital	529,866	384,515	615,985	(86,119)	(231,470)
Debt service:					
State obligations	2,123,015	2,123,015	1,805,751	317,264	317,264
Total expenditures	$22,704,388	$22,773,724	$22,499,096	$ 204,492	$ 273,928
Excess of revenues over (under) expenditures	$ (4,834)	$ (4,834)	$ 45,243	$ [illegible]	$ [illegible]
Other financing sources (uses):					
Carryover of 1982 [illegible] surplus	$ 4,834	$ 4,834	$ 4,834	$	$
1982 Board of Governors for Higher Education transfer to the University of Rhode Island			[illegible]	[illegible]	[illegible]
Excess of revenues over (under) expenditures and other financing sources (uses)	$	$	$	$	$

See Notes 1, 4 and 5 to Combined Financial Statements.

FINANCIAL SECTION

Exhibit/
Schedule

DEBT SERVICE FUND:

Sinking Fund

Balance Sheets.. C-1

Statement of Revenues, Expenditures, and Changes in Fund Balance..................................... C-2

DEBT SERVICE FUND
(Exhibits C-1, 2)

Comments

SINKING FUND

Assets of the Sinking Fund (Cash and Investments) equal the total amount of outstanding term bonds that are to be paid out of this fund. Investment earnings, therefore, are currently being transferred to the General Fund for the payments of serial bonds in accordance with G.L. 35-8-13.

The amount transferred for this purpose was $36,543 in 1982 and $96,780 in 1981.

Exhibit C-1

STATE OF RHODE ISLAND AND PROVIDENCE PALANTATIONS

SINKING FUND
BALANCE SHEETS

June 30, 1982 and 1981

ASSETS	1982	1981
Cash with General Treasurer		$ 1,990
Imprest Cash		10
Investments	[illegible]	498,000
Total	$500,010	$500,000

FUND BALANCE		
Statutory Requirement	$479,853	$458,104
Excess Over Statutory Requirement	20,157	41,896
Total (Exhibit C-2)	$500,010	$500,000

See Note 1 to Combined Financial Statements.

Exhibit C-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

SINKING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Revenues:		
Income from Investments (Net)	$ 36,563	$ 96,780
Total Revenues	$ 36,563	$ 96,780
Expenditures:		
Debt Service - Principal Retirement	$	$ 935,000
Total Expenditures	$	$ 935,000
Excess of Revenues over (under) Expenditures	$ 36,563	$ (838,220)
Other Financing Sources (Uses):		
Interfund Transfers	$(36,543)	$ (96,780)
Total Other Financing Sources (Uses)	$(36,543)	$ (96,780)
Increase (Decrease) in Fund Balance	$ 20	$ (935,000)
Fund Balance, July 1	500,000	1,435,000
Fund Balance, June 30 (Exhibit C-1)	$500,020	$ 500,000

See Note 3 to Combined Financial Statements.

FINANCIAL SECTION

Exhibit/
Schedule

CAPITAL PROJECTS FUNDS:

Bond Capital Fund

Balance Sheets.. D-1

Statement of Revenues, Expenditures, and Changes in Fund Balance.. D-2

Statement of Changes in Financial Position........................ D-3

CAPITAL PROJECTS FUNDS
(Exhibits D-1, 2, 3)

Comments

BOND CAPITAL FUND

In accordance with Ch. 127, P.L. 1977, all capital project funds were combined into a single fund, Bond Capital Fund, effective July 1, 1977.

The significant accounting principles and practices are summarized as follows:

- The financial statements of the Bond Capital Fund are presented on the accrual basis of accounting.
- Bonds are accounted for as available funds upon authorization of the bond issue by the voters.
- Federal and municipal grants are accounted for as available funds on the basis of allocations receivable; such grants are payable on a reimbursement basis for allowable project costs, subject to the terms and conditions of the grant agreements.
- Expenditures are recorded on the basis of liabilities incurred as evidenced by orders drawn on the General Treasurer for expenses applicable to the fiscal year.
- Purchase commitments are recorded as encumbrances. The amount of unliquidated encumbrances at year end is accounted for as a reservation of Fund Balance.

The purpose of the Bond Capital Fund is to account for the expenditure of general obligation bond proceeds for major construction projects, except for the Highway Construction Program.

Major Construction Highlights

	1982	1981
General Bonds and Notes Issued During Fiscal Year	100,000,000	15,000,000
General Bonds Unissued	88,794,000	172,786,000
Construction Expenditures	31,088,416	25,201,997
Funds Available for Construction	18,863,199	17,736,557
Federal and Municipal Grants Received	2,088,281	1,012,000

Exhibit D-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

BOND CAPITAL FUND
BALANCE SHEETS

June 30, 1982 and 1981

	1982	1981
ASSETS		
Cash (Exhibit D-3)	$ 271,224	$ (335,760)
Investments, At Cost	12,301,250	1,100,000
State Bonds Authorized and Unissued (Exhibit D-1-1)	89,794,600	124,794,600
Due from Federal and Municipal Governments	3,249,938	4,487,461
Total Assets	$105,617,012	$130,046,301
LIABILITIES AND FUND BALANCE		
Liabilities:		
Vouchers and Accounts Payable	$ 1,032,972	$ 1,580,320
Due to Highway Fund	37,988,817	36,835,083
Unclaimed Checks	1,060	
Total Liabilities	$ 39,022,849	$ 38,415,403
Fund Balance:		
Reserved for Encumbrances	$ 8,696,941	$ 4,258,577
Designated for Incompleted Projects	32,773,020	40,321,828
Undesignated	25,124,202	47,050,493
Total Fund Balance (Exhibits D-1-2, D-2)	$ 66,594,163	$ 91,630,898
Total Liabilities and Fund Balance	$105,617,012	$130,046,301

See Note 3 to Combined Financial Statements.

Parentheses denote red figure.

Exhibit D-1-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

BOND CAPITAL FUND

SCHEDULE OF BONDS AUTHORIZED, ISSUED AND UNISSUED

JUNE 30, 1982

	Bonds Authorized	Bonds Issued	Bonds Unissued
Capital Development Fund of 1972 (Chap. 122, P.L. 1972)	$ 32,300,000	$ 32,300,000	$
Capital Development Fund of 1974 (Chap. 166, P.L. 1974)	17,105,000	17,105,000	
Capital Development Fund of 1975 (Chap. 20, 24, P.L. 1975)	40,250,000	40,250,000	
Capital Development Fund of 1976 (Chap. 255, P.L. 1976)	23,700,000	15,200,000	8,500,000
Capital Development Fund of 1977 (Chap. 150, P.L. 1977)	47,500,000	27,800,000	19,700,000
Capital Development Fund of 1978 (Chap. 239, P.L. 1978)	11,700,000		11,700,000
Capital Development Fund of 1980 (Chap. 163, P.L. 1980)	14,869,600		14,869,600
Special Capital Development Fund of 1980 (Chap. 254, P.L. 1980)	9,775,000		9,775,000
Rhode Island Economic Development Fund of 1979 (Chap. 157, P.L. 1979)	25,000,000	15,000,000	10,000,000
Environmental Quality Improvement Fund (Chap. 156, P.L. 1979)	15,000,000	5,000,000	10,000,000
Handicapped Accessibility Fund (Chap. 166, P.L. 1980)	5,250,000		5,250,000
Hazardous Substances Fund (Chap. 166, P.L. 1980)	3,000,000	3,000,000	
Recreation and Conservation Land Acquisition and Development Fund of 1964 (Chap. 169, P.L. 1964)	5,000,000	5,000,000	
State Office Building Fund of 1966 (Chap. 168, P.L. 1966)	6,700,000	6,700,000	
State Colleges Development Fund of 1970 (Chap. 57, P.L. 1970)	12,250,000	12,250,000	
Community Facilities for Mentally Retarded Act of 1967-1970 (Chap. 145, P.L. 1967; Chap. 252, P.L. 1970)	8,000,000	8,000,000	
State Aid for Sewage Treatment Facilities Act of 1967 (Chap. 198, P.L. 1967)	12,000,000	12,000,000	
TOTAL	$289,399,600	$199,605,000	$89,794,600

See Note 3 to Combined Financial Statements.

Exhibit D-1-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

BOND CAPITAL FUND

SCHEDULE OF FUND BALANCE
June 30, 1982

	Reserved for Encumbrances	Designated for Incompleted Projects	Undesignated	Total Fund Balance
Capital Development Fund:				
Social and Rehabilitative Services	$ 24,160	$ 55,412	$	$ 79,572
Transportation	284,433	4,603,375	2,232,822	7,120,630
Educational Facilities	168,318	607,883	47,232	823,433
Parks and Recreation and Conservation of Natural Resources	300	145,403	12,006	157,709
Health Facilities		4,089,850	38,365	4,128,215
Mental Health, Retardation, and Hospitals	3,083,309	12,146,064	579,834	15,809,207
Corrections	223,595	133,532	8,054	365,181
Children and Their Families		810,353	342,154	1,152,507
State Water Resources Board	4,500,000	730,000		5,230,000
Rhode Island Economic Development Fund of 1979			10,000,000	10,000,000
Environmental Quality Improvement Fund of 1979		3,369,617	11,603,787	14,973,404
Handicapped Accessibility Fund of 1980	264,989	4,652,777		4,917,766
Hazardous Substance Fund of 1980	117,305	935,030	145,395	1,197,730
Recreation and Conservation Land Aquisition and Development Fund of 1964		392,301		392,301
State Office Building Fund of 1966	21,775	15,193	103,369	140,337
Community Facilities for Mentally Retarded Act of 1967-1970	8,757	61,895	11,184	81,836
State Aid for Sewage Treatment Facilities Act of 1967		24,335		24,335
Total	$ 8,696,941	$32,773,020	$ 25,124,202	$66,594,163

See Note 3 to Combined Financial Statements.

Exhibit D-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

BOND CAPITAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Revenues:		
State Bonds Authorized	$	$ 32,894,600
Federal and Municipal Grant Allotments	4,747,758	932,738
Total Revenues	$ 4,747,758	$ 33,827,338
Expenditures:		
Individual and Family Development	$ 13,652,121	$ 17,542,180
Economic Development	591,620	1,894,903
Transportation	6,338,780	4,010,577
Allotments Transferred to the Highway Fund	9,201,972	6,120,720
Total Expenditures	$ 29,784,493	$ 29,568,380
Increase (Decrease) in Fund Balance	$(25,036,735)	$ 4,258,958
Fund Balance, July 1	91,630,898	87,371,940
Fund Balance, June 30 (Exhibit D-1)	$ 66,594,163	$ 91,630,898

See Note 3 to Combined Financial Statements.

Exhibit D-3

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

BOND CAPITAL FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1982 and 1981

	1982		1981	
Operations:				
Cash Received From:				
Proceeds on Bonds and Notes Issued	$ 80,000,000		$ 15,000,000	
Federal and Municipal Grants	5,985,281		3,902,390	
Refund of Expenditures	276,507		3,914	
		86,261,788		18,906,304
Cash Expended For:				
Individual and Family Development	$ 13,339,915		$ 18,952,052	
Economic development	1,001,809		1,453,546	
Transportation	6,744,192	21,085,916	4,796,399	25,201,997
Cash Provided by Operations		$ 65,175,872		$(6,295,693)
Other Sources:				
Premium and Accrued Interest on Bonds Issued	$ 135,308		$ 120	
Net Income from Investments	2,490,412		2,092,142	
Investments Sold and Matured	158,626,638		136,207,997	
Advance from General Fund	2,000,000			
Miscellaneous	1,060			
Total Other Sources	$163,253,418		$138,300,259	
Other Uses:				
Transfer to Highway Fund	$ 8,050,000		$ 3,970,000	
Investments Purchased	169,827,888		111,278,897	
Transfers to General Fund	4,626,437		2,092,262	
Debt Service	45,317,264		15,000,000	
Miscellaneous	717			
Total Other Uses	$227,822,306		$132,341,159	
Excess of Other Sources over Other Uses		$(64,568,888)		$ 5,959,100
Increase (Decrease) in Cash		$ 606,984		$ (336,593)
Cash, July 1		(335,760)		833
Cash, June 30 (Exhibit D-1)		$ 271,224		$ (335,760)

See Note 1 to Combined Financial Statements.

Parentheses denote red figure.

FINANCIAL SECTION

PROPRIETY FUND TYPES

Exhibit/ Schedule

ENTERPRISE FUNDS:

Combining Balance Sheets.. E-1

Combining Statement of Revenues, Expenses, and Changes
in Retained Earnings.. E-2

Combining Statement of Changes in Financial Position...................... E-3

Blackstone Valley District Fund
Balance Sheets.. E-4

Statement of Revenue, Expense, and Changes in Retained Earnings.......... E-5

Statement of Changes in Financial Position.............................. E-6

Industrial Building Mortgage Insurance Fund
Balance Sheets.. E-7

Statement of Revenue, Expense, and Changes in Retained Earnings.......... E-8

Statement of Changes in Financial Position.............................. E-9

Recreational Building Mortgage Insurance Fund
Balance Sheets.. E-10

Statement of Revenue, Expense, and Changes in Retained Earnings.......... E-11

Statement of Changes in Financial Position.............................. E-12

Water Development Fund
Balance Sheets.. E-13

Statement of Revenue, Expense, and Changes in Retained Earnings.......... E-14

Statement of Changes in Financial Position.............................. E-15

State Lottery Fund
Balance Sheets.. E-16

Statement of Revenue, Expense, and Changes in Retained Earnings.......... E-17

Statement of Changes in Financial Position.............................. E-18

R.I. Higher Education Assistance Authority Fund
Balance Sheets.. E-19

Statement of Revenue, Expense, and Changes in Retained Earnings.......... E-20

Statement of Changes in Financial Position.............................. E-21

Narragansett Bay Water Quality Management District Commission Fund
Balance Sheets.. E-22

Statement of Revenue, Expense, and Changes in Retained Earnings.......... E-23

Statement of Changes in Financial Position.............................. E-24

Exhibit E-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINED BALANCE SHEETS
ALL ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 1982

ASSETS	Blackstone Valley District (E-4)	Industrial Building Mortgage Insurance (E-7)	Recreational Building Mortgage Insurance (E-10)	Water Development (E-13)	State Piers (E-16)	R.I. Higher Education Assistance Authority (E-19)	Narragansett Bay Water Quality Management District (E-22)	Totals Year Ended June 30, 1982	Totals Year Ended June 30, 1981
Cash (Exhibit 3)	$ 774,183	$ 124,089	$ 407,159	$ 409,253	$ 330,830	$ 221,035	$ 207,012	$ 2,473,561	$ 1,395,861
Investments	3,050,863	1,855,000	238,000	979,000	514,847	5,984,318		12,622,028	8,915,682
Receivables:									
Accounts	2,018,382	2,471	308	67,016	430,198	1,216,914	1,542,980	5,278,269	1,159,479
Interest (Accrued)		38,908	1,826			174,394		215,128	262,538
Loans		723,599	21,253	745,640		385,460		1,875,952	1,266,837
Due from Federal Government	109,495						809,880	919,375	987,818
Due from Other Funds						200		200	1,800
Inventory	17,408				316,936			334,344	281,050
Prepaid Expenses	11,703				55,196	9,391	1,668	77,958	108,754
Deposits (Escrow)	255							255	255
Land	379,054						1,249,000	1,628,054	377,204
Fixed Assets	31,420,401	5,869	393,875		931,748	88,421	8,728,755	41,569,069	31,644,555
Accumulated Depreciation	(11,539,806)	(2,332)			(189,119)		(206,550)	(11,937,807)	(10,862,743)
Deferred Finance Charges	1,285,908						913,337	2,199,245	2,147,529
Organizational Expenses	581,386						340,598	921,984	707,864
Amortization	(270,878)							(270,878)	(261,189)
Total Assets	$27,818,554	$ 2,747,604	$ 1,062,421	$ 2,191,917	$ 2,409,953	$ 8,087,608	$13,586,680	$57,904,737	$38,513,115
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts and Vouchers Payable	$ 183,956	$ 2,209	$ 2,729	$ 3,395	$ 288,984	$ 128,352	$ 1,235,420	$ 1,845,045	$ 620,129
Accrued Liabilities	283,422	2,714	36,668		31,979	250,014	46,558	651,355	231,999
Due to General Fund			400,654		147,918		775,000	1,323,572	623,795
Due to Federal Government						52,847		52,847	213,976
Due to Other Funds									1,800
Deferred Revenue					164,976	134,484	994,880	1,294,340	372,139
Revenue Bonds Payable	9,165,000		1,000,000					10,165,000	7,215,000
Loan Payable							9,958,258	9,958,258	
Other Liabilities					666,549	307,569		974,118	756,154
Total Liabilities	$ 9,632,378	$ 4,923	$ 1,440,051	$ 3,395	$ 1,300,406	$ 873,266	$13,010,116	$26,264,535	$10,634,992
Fund Equity:									
Reserve for First Mortgage Commitment	$	$ 60,000	$	$	$	$	$	$ 60,000	$
Contributions for Construction	17,156,963							17,156,963	17,031,516
Retained Earnings (Deficit) (Exhibit E-2)	1,029,213	2,682,681	(377,630)	2,188,522	1,109,547	7,214,342	576,564	14,423,239	10,846,607
Total Fund Equity	$18,186,176	$ 2,742,681	$ (377,630)	$ 2,188,522	$ 1,109,547	$ 7,214,342	$ 576,564	$31,640,202	$27,878,123
Total Liabilities and Fund Equity	$27,818,554	$ 2,747,604	$ 1,062,421	$ 2,191,917	$ 2,409,953	$ 8,087,608	$13,586,680	$57,904,737	$38,513,115

See Notes 5 and 7 to Combined Financial Statements.

Parentheses denote red figure.

Exhibit E-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 1982

	Blackstone Valley District (E-5)	Industrial Building Mortgage Insurance (E-8)	Recreational Building Mortgage Insurance (E-11)	Water Development (E-14)	State Lottery (E-17)	R.I. Higher Education Assistance Authority (E-20)	Narragansett Bay Water Quality Management District (E-23)	Totals Year Ended June 30, 1982	Totals Year Ended June 30, 1981
Revenues:									
Sales	$3,952,878	$	$		$33,829,723	$	$	$ 37,782,601	$ 33,289,976
Municipal Assessments							1,544,000	1,544,000	
Collections of Guarantee Fees		131,165	16,322			1,125,038		1,272,525	1,212,526
Appropriation from General Fund						6,700,919		6,700,919	5,393,562
Federal Grants						2,179,614		2,179,614	1,898,287
Lease and Sale of Property; Registration Fees, and Easements				197,171				197,171	153,684
Interest Earnings	257,139	345,801	29,555	32,368	571,310	762,636		1,998,809	2,111,290
Contributions						18,963		18,963	27,738
Miscellaneous	4,315							4,315	6,301
Recoveries on Defaulted Mortgages		25,000						25,000	
Proceeds from Land Taking				98,000				98,000	
Total Revenues	$4,214,332	$ 501,966	$ 45,877	$ 327,539	$34,401,033	$10,787,170	$ 1,544,000	$ 51,821,917	$ 44,093,364
Expenses:									
Supplies, Materials, and Services	$2,413,558	$ 217,807	$ 12,207	$ 3,455	$ 2,318,325	$ 1,509,111	$ 492,448	$ 6,966,911	$ 5,670,864
Grants, Scholarships, and Contract Programs						6,419,029		6,419,029	5,439,804
Prize Awards					18,387,202			18,387,202	16,701,354
Payment of Guaranteed Loans			30,126			1,182,400		1,212,526	1,100,350
Interest on Bonds and Notes	575,638		85,251				198,498	859,387	364,463
Depreciation and Amortization	853,898						276,490	1,130,388	846,991
Total Expenses	$3,843,094	$ 217,807	$ 127,584	$ 3,455	$20,705,527	$ 9,110,540	967,436	$ 34,975,443	$ 30,123,826
Net Income (Loss)	$ 371,238	$ 284,159	$ (81,707)	$ 324,084	$13,695,506	$ 1,676,630	$ 576,564	$ 16,846,474	$ 13,969,538
Other Changes in Retained Earnings:									
Return of Advances from Federal Government									(178,404)
Interfund Transfers					(13,269,842)			(13,269,842)	(13,047,493)
Net Increase (Decrease) in Retained Earnings	$ 371,238	$ 284,159	$ (81,707)	324,084	$ 425,664	$ 1,676,630	$ 576,564	$ 3,576,632	$ 743,641
Retained Earnings (Deficit) - July 1	657,975	2,398,522	(295,923)	1,864,438	683,883	5,537,712		10,846,607	10,102,966
Retained Earnings (Deficit) - June 30 (Exhibit E-1)	$1,029,213	$2,682,681	$ (377,630)	$2,188,522	$ 1,109,547	$ 7,214,342	$ 576,564	$ 14,423,239	$ 10,846,607

See Notes 3 and 7 to Combined Financial Statements.

Parentheses denote red figure.

Exhibit E-3

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 1982

	[illegible]	Industrial Building Mortgage Insurance	Recreational Building Mortgage Insurance	Water Development	State Lottery	R.I. Higher Education Assistance Authority	Narragansett Bay Water Quality Management District	Totals Year Ended June 30, 1982	Totals Year Ended June 30, 1981
Source of Financial Resources:									
Operations:									
Sales	$ [illegible]	$	$	$	$35,855,348	$ [illegible]	$	$ 38,563,697	$ 35,081,108
Collections of Mortgage Insurance Premiums		[illegible]	15,287					143,220	155,092
Intergovernmental Revenue:									
Federal	[illegible]					[illegible]		3,472,349	2,369,687
State	[illegible]							111,045	58,320
Lease and Sale of Property, Registration Fees, and Easements				194,519				194,519	132,997
Recoveries on Guaranteed Loans		[illegible]	[illegible]					141,954	74,462
Net Credits to Income	3,898					[illegible]		(535,130)	(974,592)
Total Financial Resources from Operations	$ [illegible]	$ 254,864	$ [illegible]	$ 194,519	$35,855,348	$ [illegible]	$	$ 41,090,644	$ 36,685,272
Other Sources:									
Proceeds from Sale of Bonds	$	$	$1,000,000	$	$	$	$	$ 1,000,000	$
Proceeds from Sale of Investments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		62,485,889	72,390,214
Collections on Loans and Mortgages				363,550				363,550	171,795
Transfers from General Fund			[illegible]			[illegible]	660,000	1,439,765	6,308,562
Investment Earnings and Other Income	[illegible]	[illegible]	[illegible]	299,726	[illegible]	[illegible]		2,224,328	2,235,601
Changes in Accounts Payable, Accrued Liabilities, and Other — Net									167,025
Total Sources of Financial Resources	$14,290,395	$8,908,872	$3,741,484	$7,015,792	$62,979,804	$11,008,029	$ 660,000	$114,604,376	$117,962,473
Use of Financial Resources:									
Operations:									
Supplies, Materials, and Services	$ [illegible]	$ 634,540	$ [illegible]	$ 225	$ [illegible]	$ [illegible]	$	$ 25,446,150	$ 22,634,974
Grants, Scholarships, and Contract Programs						6,419,029		6,419,029	5,439,804
Payment of Loans			11,427	[illegible]		[illegible]		1,563,080	1,350,352
Refund of Receipts	[illegible]	5,000	[illegible]					24,872	2,066
Total Financial Resources for Operations	$ [illegible]	$ 639,540	$ 56,832	$ [illegible]	$ [illegible]	$ [illegible]	$	$ 33,453,091	$ 29,427,196
Other Uses:									
Organization Expense	$	$	$	$	$	$	$ 518,455	$ 518,455	$ 46,735
Loans Issued						[illegible]		234,582	150,870
Advances Returned to Federal Government									178,464
Return of Advance from General Fund									925,000
Acquisition of Foreclosed Property			393,875					393,875	
Payment of Debt	1,044,181		48,583					1,092,764	1,006,825
Purchase of Investments	[illegible]	8,247,000	2,843,000	[illegible]	[illegible]	7,400,017		63,652,024	71,363,892
Interfund Transfers				[illegible]	13,249,515			13,418,373	15,098,866
Fixed Assets					689,811	73,701		763,512	81,406
Total Uses of Financial Resources	$14,004,365	$8,886,540	$3,342,290	$6,727,580	$63,179,353	$10,868,093	$ 518,455	$113,526,676	$118,281,192
Increase (Decrease) in Cash	$ 286,030	$ 22,332	$ 399,194	$ 288,212	$ (199,549)	$ 139,936	$ 141,545	$ 1,077,700	$ (318,719)
Cash, July 1	487,453	101,757	7,965	121,041	539,420	71,258	66,267	1,395,161	1,713,880
Cash, June 30 (Exhibit E-1)	$ 773,483	$ 124,089	$ 407,159	$ 409,253	$ 339,871	$ 211,194	$ 207,812	$ 2,472,861	$ 1,395,161

See Notes 3 and 7 to Combined Financial Statements.
Parentheses denote red figure.

Comments

BLACKSTONE VALLEY DISTRICT FUND
(Exhibits E-4, 5, 6)

The statements appearing in this report for this Fund are prepared on the full accrual basis in accordance with national standards of governmental accounting for self-supporting utility funds.

For the 1982 fiscal year, the Commission experienced a profit on the accrual accounting basis in the amount of $371,238, which is basically attributed to the following:

1. A rate increase adopted by the Commission on August 5, 1981 after a study conducted by the engineering firm of Anderson-Nichols, Inc. and a public hearing held on July 23, 1981. The new rate schedule became effective September 1, 1981. The full effect of the rate increase will not be shown until the 1983 fiscal year.

2. Budgetary savings by improving efficiency of plant operations.

3. Favorable rates received on investments of time to time idle cash.

The Commission sold $2,500,000 of its remaining authorized bonds to finance its portion of construction costs as federal funds become available on the additions and modifications to the Bucklin Point Sewage Treatment Plant as well as the temporary funding of portions of its debt service costs until revenue is received for this purpose.

Notification was received that the Commission will probably be allotted a federal grant in the amount of $4,130,000 for a portion of the planned additions and modifications to the Bucklin Point Sewage Treatment Plant. The Commission is preparing for possible construction amounting to $5,500,000 which would be scheduled to begin in the spring of 1983.

Revenue Recognition

The Commission accounts for revenue as earned on the basis of sewer usage during its fiscal year. It bills its customers annually on a cycle basis for usage during twelve-month periods ending within its fiscal year. Accordingly, at year end, usage since the last cycle billing dates is determined, priced in accordance with its rate schedule, and the resultant amount is accounted for as revenue and unbilled accounts receivable.

Inventories

Inventories are priced at cost.

Utility Plant

Utility plant is stated at cost. Depreciation is provided by use of the straight-line method over the estimated useful lives of the related assets.

Organization Expense

Organization expense is amortized over a 60-year period ending June 30, 2014.

Comments

BLACKSTONE VALLEY DISTRICT FUND
(Exhibits E-4, 5, 6, cont'd)

Employee Benefit - Pension Expense

Employees of the Blackstone Valley District Commission are members of the State retirement system which requires that both the Commission and the employees make contributions under the plan.

Pension contributions are based [illegible] salaries paid. The Commission's contributions amounted to [illegible] in 198[illegible] and $80,948 in 198[illegible].

Summary of Operations

	1982	1981	Increase (Decrease)
Operating Revenue-Sewer Use Assessments	$1,952,878	$ 3,858,577	$1,846,301
Net Income (Loss)	371,238	(1,140,849)	1,512,087
Retained Earnings	1,029,213	657,975	371,238

Bond Retirements during the year were $550,000. Bonded Debt on June 30, 1982 is $9,165,000. Following is a schedule of Debt Service Requirements to Maturity:

Fiscal Year	Principal	Interest	Requirements
1983	$ 565,000	$ 618,525	$ 1,183,525
1984	590,000	594,635	1,184,635
1985	615,000	566,495	1,181,495
1986	650,000	533,283	1,183,283
1987	685,000	502,223	1,187,223
1988	720,000	466,920	1,186,920
1989	760,000	425,757	1,185,757
1990	805,000	381,935	1,186,935
1991	855,000	319,033	1,174,033
1992	920,000	235,745	1,155,745
1993	990,000	138,080	1,128,080
1994	565,000	60,540	625,540
1995	215,000	27,277	242,277
1996	230,000	14,100	244,100
	$9,165,000	$4,886,570	$ 14,051,570

Exhibit E-4

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

BLACKSTONE VALLEY DISTRICT FUND
BALANCE SHEETS

June 30, 1982 and 1981

ASSETS	1982		1981	
Current Assets:				
Cash with General Treasurer (Exhibit E-6)	$ 773,483		$ 487,453	
Cash with Fiscal Agent	700		700	
Investments at Cost, Plus Accrued Interest	3,030,863			
Due from Federal and State Governments	109,495		387,818	
Accounts Receivable	2,018,582		1,844,201	
Tax Sale Property	255		255	
Operating Supplies Inventory	17,408		16,285	
Prepaid Insurance	11,703		8,214	
Total Current Assets		$ 5,962,489		$ 2,744,926
Utility Plant in Service:				
Land, Easements, etc.		379,054		377,004
Plant Construction, Machinery and Equipment	$31,420,401		$31,359,959	
Less: Accumulated Depreciation	11,539,806	19,880,595	10,701,426	20,658,533
Total Utility Plant in Service		20,259,649		21,035,537
Construction in Progress		1,285,908		1,147,129
Organization Expense	581,386		581,386	
Less: Amortization	270,878	310,508	251,188	330,198
Total Assets		$27,818,554		$25,242,190
LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS				
Current Liabilities:				
Revenue Bonds Payable (Due Within one year)	$ 565,000		$ 550,000	
Accounts Payable	183,956		147,586	
Accrued Wages Payable	40,818		35,217	
Accrued Interest on Bonded Indebtedness	242,604		154,896	
Total Current Liabilities		$ 1,032,378		$ 887,699
Long-Term Liabilities:				
Revenue Bonds Payable - Guaranteed by State (Authorized $26,800,000 - Issued $22,900,000)		8,600,000		6,565,000
Total Liabilities		$ 9,632,378		$ 7,452,699
Contributions:				
Contributions from Federal and State Governments for Construction		17,156,963		[illegible]
Retained Earnings (Exhibit E-5)		1,029,213		[illegible]
Total Liabilities, Contributions, and Retained Earnings		$27,818,554		[illegible]

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-5

STATE OF RHODE ISLAND

BLACKSTONE VALLEY DISTRICT FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Operating Revenue:		
Sewer Use Charges	$3,952,878	$ 2,058,577
Operating Revenue Deductions before Depreciation and Amortization		
Operating Expense		
Administrative Expenses	$ 284,982	$ 234,752
Maintenance Expenses	2,128,576	1,971,652
Total	$2,413,558	$ 2,206,404
Net Operating Income before Depreciation and Amortization	$1,539,320	$ (147,827)
Depreciation Sewers, Plants, and Equipment	$ 844,208	$ 837,301
Amortization of Organization Expenses	9,690	9,690
	$ 853,898	$ 846,991
Net Operating Income	$ 685,422	$ (994,818)
Non-Operating Income		
Interest Earnings on Collections	$ 10,351	$ 6,968
Investment Earnings	246,788	4,143
Miscellaneous	4,315	6,301
	$ 261,454	$ 17,412
	$ 946,876	$ (977,406)
Non-Operating Expenses:		
Interest on Bonds	$ 575,638	$ 363,443
Net Income (Loss)	$ 371,238	$(1,340,849)
Retained Earnings, July 1	657,975	1,998,824
Retained Earnings, June 30 (Exhibit E-4)	$1,029,213	$ 657,975

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-6

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

BLACKSTONE VALLEY DISTRICT FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
OPERATIONS:		
Cash Received From:		
State Aid-Sewage Treatment Facilities	$ 111,042	$ 54,320
Federal Grants-Sewage Treatment Facilities	292,728	271,600
Collection of Sewer Assessments	3,783,319	2,805,937
Miscellaneous Receipts	14,969	10,969
Expenditure Refunds	929	6,478
Total	$ 4,202,987	$3,149,304
Cash Expended For:		
Personal Services and Employee Benefit Programs	$ 1,167,963	$1,012,314
Utility Plant in Service and Construction in Progress	193,640	255,929
Supplies, Materials, and Expenses	1,228,759	1,184,422
Refunds of Receipts	4,822	2,066
Total	$ 2,595,184	$2,454,731
Cash Provided by Operations	$ 1,607,803	$ 694,573
OTHER SOURCES:		
Proceeds from Sale of Bonds	$ 2,500,000	$
Advance from General Fund		925,000
Proceeds from Sale of Investments	7,365,000	550,000
Investment Earnings	215,925	4,143
Accrued Interest on Bonds Issued	6,251	
Collection Expense Reimbursements	232	
Total Other Sources	$10,087,408	$1,479,143
OTHER USES:		
Return of Advance from General Fund	$	$ 925,000
Purchase of Investments	10,365,000	550,000
Bonds Retired	550,000	535,000
Interest Paid on Bonds Payable	494,181	369,275
Total Other Uses	$11,409,181	$2,379,275
Excess of Other Uses over Other Sources	$ 1,321,773	$ 900,132
Increase (Decrease) in Cash	$ 286,030	$ (205,559)
CASH, July 1	487,453	$ 693,012
CASH, June 30 (Exhibit E-4)	$ 773,483	$ 487,453

See Notes 3 and 7 to Combined Financial Statements.

Comments

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND

(Exhibits E-7, 8, 9)

Organization

The Rhode Island Industrial Building Authority is authorized to insure first mortgages and Industrial Revenue Bonds granted by financial institutions and the Rhode Island Industrial Facilities Corporation up to a maximum of $80,000,000. On June 5, 1979, the Authority was also authorized to insure loans for rehabilitation of real estate subject to all previous limitations. At June 30, 1982, there was $46,500,000 available to insure additional mortgages.

The fund balance at June 30, 1982 and 1981 represents revenues accumulated in excess of expenses and will be used to offset future losses of the Authority. In accordance with Section 42, Chapter 34, Paragraph 3 of the legislative act creating the Authority, any losses realized in excess of the fund balance will be funded by the State of Rhode Island.

Status of Program

	June 30	
	1982	1981
Mortgage Insurance Authorization	$80,000,000	$80,000,000
Insured Mortgage Balances	$33,500,000	$26,842,756
Committed to Insure Additional Mortgages		152,000
Total	$33,500,000	$26,994,756
Available for Future Commitments	$46,500,000	$53,005,244

Basis of Accounting

The Rhode Island Industrial Building Authority (Authority) uses the accrual basis of accounting which is required for self-supporting governmental units.

Depreciation

Depreciation of office equipment is provided over the estimated useful lives of the assets on the straight-line basis.

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND (cont'd)

Losses on Mortgage Insurance Agreements

Losses on mortgage insurance agreements are recognized when the amount of loss is determined and occurrence is probable.

Cash

Cash includes an Imprest Cash Fund of $16,026 in Fiscal year 1982 and $30,066 in Fiscal year 1981.

Loss Contingency

In 1978 the Authority sold the real estate of a defaulted project to Global Seafoods, Inc. The Authority took a $325,000, 9 1/2% second mortgage on the property and guaranteed the first mortgage held by Rhode Island Hospital Trust National Bank.

During 1981 Global Seafoods, Inc. declared bankruptcy, and the Authority foreclosed on the secured property. The Authority paid Rhode Island Hospital Trust National Bank $317,533, principal plus interest on the guaranteed first mortgage.

During April, 1982 the Authority granted a first mortgage to SSP Realty Associates in the amount of $729,000 to purchase the Global Seafoods Property. The mortgage amount included the principal balance of the second mortgage of $306,769, the principal balance of the defaulted mortgage paid to Rhode Island Hospital Trust National Bank in the amount of $317,533, as well as $44,700 recovery of expenses in connection with the foreclosure. Also $60,000 was committed to SSP Realty Associates for repairs to the building, to be advanced upon completion of the repairs. At June 30, 1982 none of the $60,000 has been advanced to SSP Realty Associates.

The new first mortgage provides for amortization of $679,000 over fifteen years at 8 1/4 percent per annum and $50,000 over five years at 8 1/4 percent per annum. The combined payment of principal and interest is $10,154 monthly. The balance of the mortgage at June 30, 1982 is $723,599.

During the year, the Authority paid interest, property taxes, and other expenses on the Global Seafoods, Inc. property, net of the $44,700 provided for in the first mortgage totaling $60,459.

Another insured project, Star City Glass Co., defaulted on its loan obligations in 1981. The Authority subsequently leased the facility to another company for one year at a rental charge equal to the monthly loan payments required. The lease expired in February, 1982 and was not renewed. The Authority has taken over the project. The outstanding balance of the guaranteed morgages at June 30, 1982 is $950,684. During the year, the Authority paid property taxes, security charges and other expenses on behalf of Star City Glass Co. totaling $66,084. The total amount of any loss is not determinable at this time.

Loss Contingency (cont'd)

Also in connection with the Star City Glass Co. project, a deposit of $25,000 was received from one of the principles at the time of negotiating with the lessors for the purchase of the project by them. Since the lessors never purchased the project, the individual is now trying to recover the deposit from the Rhode Island Industrial Building Authority. The Authority feels that the individual has no claim to the refund. The deposit has been reflected as a recovery on defaulted mortgages in the accompanying financial statements. The amount of refund, if any, is not determinable at this time.

Another insured project, Ortex Industries, filed Chapter 11 in New Jersey during April of 1982. No insurance premium payments have been received since March, 1982. The balance of the guaranteed first mortgage at June 30, 1982 is $21,666. The total amount of any possible loss is not determinable at this time.

The Rhode Island Industrial Building Authority is insuring two real estate mortgages payable by Anson, Inc. Early in September 1982 Anson, Inc. filed Chapter 11. The aggregate balance of their two outstanding mortgages at the time of filing was $766,500. The amount of any possible loss is not determinable at this time.

Exhibit E-7

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND
BALANCE SHEETS

June 30, 1982 AND 1981

ASSETS	1982	1981
Cash (Exhibit E-9)	$ 124,089*	$ 101,757*
Investments at Cost, which approximates Market Value	1,855,000	1,940,000
Receivables:		
Accrued Interest	38,908	52,064
Accounts Receivable	2,471	1,239
Mortgage Notes Receivable	723,599	306,769
Office Equipment, at cost (net of accumulated depreciation of $2,332 in 1982 and $1,532 in 1981)	3,537	824
Total Assets	$2,747,604	$2,402,653
LIABILITIES AND RETAINED EARNINGS		
Vouchers and Accounts Payable	$ 2,209	$ 1,900
Accrued Payroll and Payroll Taxes	2,714	2,231
Total Liabilities	$ 4,923	$ 4,131
Reserve For First Mortgage Commitment	60,000	
Retained Earnings (Exhibit E-8)	2,682,681	2,398,522
Total Liabilities and Retained Earnings	$2,747,604	$2,402,653

*Includes Imprest Cash Funds.

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-8

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Operating Revenues:		
Mortgage Insurance Premiums	$ 131,165	$ 149,234
Interest:		
Investments	336,486	220,296
Mortgage	9,315	12,244
Recovery on Defaulted Mortgage	25,000	
Total Operating Revenue	$ 501,966	$ 381,774
Operating Expenses:		
Loss on Mortgage Insurance Agreements	$ 126,543	$ 33,996
Supplies, Materials, Services, and Depreciation	91,264	76,334
Total Operating Expenses	$ 217,807	$ 110,330
Net Income	$ 284,159	$ 271,444
Retained Earnings, July 1	2,398,522	2,127,078
Retained Earnings, June 30 (Exhibit E-7)	$2,682,681	$2,398,522

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-9

RHODE ISLAND AND PROVIDENCE PLANTATIONS

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Operations:		
Cash Received From:		
Collections of Mortgage Insurance Premiums	$ 129,933	$ 150,042
Recoveries on Guaranteed Loans and Expenditures	124,931	
	$ 254,864	$ 150,042
Cash Expended For:		
Materials, Supplies, and Services	$ 162,242	$ 75,859
Payments of Guaranteed Loan Expenses	472,298	33,996
Recovery Refund	5,000	
	$ 639,540	$ 109,855
Cash Provided (Used) By Operations	$ (384,676)	$ 40,187
Other Sources:		
Proceeds from Sale of Investments	$8,332,000	$3,788,369
Investment Income	322,008	208,729
Mortgage Note Payment		4,249
Total Other Sources	$8,654,008	$4,001,347
	$8,269,332	$4,041,534
Other Uses:		
Purchase of Investments	$8,247,000	$4,060,000
Total Other Uses	$8,247,000	$4,060,000
Increase (Decrease) in Cash	$ 22,332	$ (18,466)
Cash, July 1	101,757	120,223
Cash, June 30 (Exhibit E-7)	$ 124,089*	$ 101,757*

*Includes Imprest Cash Funds.

See Notes 3 and 7 to Combined Financial Statements

Comments

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND

(Exhibits E-10, 11, 12)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Rhode Island Recreational Building Authority (RIRBA) was created in 1965 under Section 42-38-1 of the General Laws. RIRBA guarantees mortgage loans and industrial revenue bonds granted to investors in recreational projects by financial institutions and the Rhode Island Industrial Facilities Corporation. By insuring the payment of these balances, the Authority encourages the granting of the mortgage loans to ventures which would otherwise have difficulty in securing conventional financing.

Initially, the Authority was authorized to guarantee mortgage loans not to exceed 75% of the project cost with a limit of $1,000,000 for each project and an aggregate guarantee limit set at $5,000,000. The authorized mortgage guarantee ceilings were increased by referendum on November 6, 1973 in a special election. Currently the limits are $5,000,000 per project with an aggregate guarantee limit of $20,000,000. The amount of mortgage balances guaranteed by the Authority at June 30, 1982 is approximately $3,000,000.

Basis of Accounting

The Authority uses the accrual basis of accounting as required for self-supporting governmental units.

NOTE RECEIVABLE

The Authority is the holder of a non-interest bearing note in the amount of $21,253 payable September 24, 1996. The corporate maker of the note is an insured project which assumed, under the conditions of the guarantee, indebtedness of a previously insured project. Repayment of the note has been personally guaranteed by an officer of the corporation.

BONDS PAYABLE

On September 22, 1981, the State of Rhode Island on behalf of the Rhode Island Recreational Building Authority issued bonds designated "General Obligation Bond - The Recreational Building Authority Loan" in the amount of $1,000,000. The bonds are guaranteed by a pledge of the faith and credit of the State of Rhode Island and Providence Plantations and are accounted for in the records of the Authority. Annual principal payments of $200,000 are due on September 1. Interest payments at the rate of 11% per year are required to be paid semi-annually on March 1 and September 1. The bonds will mature on September 1, 1986.

Comments

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND

(Exhibits E-10, 11, 12 cont'd)

CONTINGENCIES

The Authority has instructed its legal counsel to institute foreclosure proceedings on an insured project which previously had been, but no longer is protected under Chapter XI of the Federal Bankruptcy Act. The unpaid balances of the project's mortgage note and municipal charges are approximately $522,000. The amount of the loss, if any, to the Authority is not presently determinable.

There is presently pending separate civil actions against a former project owner and the mortgagee bank in connection with a loss approximating $400,000 on a guaranteed project. The loss has been charged to the Fund's operations during a previous period. The extent of any recovery is not presently determinable.

FORECLOSURE

A project with a mortgage balance insured by the Authority was delinquent in its mortgage payments. On September 22, 1981, the Authority foreclosed on the project and liquidated the mortgage balance, accrued interest and municipal charges. The Authority acquired title to the land and building which is now capitalized at the following amounts:

Mortgage balance	$262,642
Accrued interest	26,607
Municipal charges	104,626
TOTAL LAND AND BUILDING	$393,875

No depreciation on the property has been provided in the financial statements since the property is not considered to be placed in service until the property generates revenue.

ADMINISTRATIVE EXPENSES

Certain administrative expenses including salaries incurred by the Authority are paid by the Rhode Island Industrial Building Authority. No allocation of such expenses to the Authority has been made.

Status of Program

	June 30	
	1982	1981
Mortgage Insurance Authorization	$19,599,346	$19,678,192
Insured Mortgage Balances	3,052,132	3,482,935
Available for Further Commitments	$16,547,214	$16,195,257

Exhibit E-10

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND
BALANCE SHEETS

June 30, 1982 and 1981

	1982	1981
ASSETS		
Cash with General Treasurer (Exhibit E-12)	$ 407,159	$ 7,965
Investments	238,000	
Note Receivable	21,253	21,253
Mortgage Insurance Premiums Receivable	308	319
Receivable - United Skates of America		3,577
Accrued Interest Receivable on Investments	1,826	
Land and Building	393,875	
Total Assets	$1,062,421	$ 33,114
LIABILITIES AND RETAINED EARNINGS (DEFICIT)		
Revenue Bonds Payable (due within one year)	$ 200,000	$
Accounts Payable	2,729	2,229
Accrued Interest Payable	36,668	
Loan from General Fund	400,654	321,808
Deposit on Land		5,000
Revenue Bonds Payable	800,000	
Total Liabilities	$1,440,051	$ 329,037
Retained Earnings (Deficit) (Exhibit E-11)	$ (377,630)	$ (295,923)
Total Liabilities and Retained Earnings (Deficit)	$1,062,421	$ 33,114

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-11

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS (DEFICIT)

For the Fiscal Years Ended June 30, 1982 and 1981

	1982		1981	
Operating Revenue:				
Mortgage Insurance Premiums	$13,277		$35,088	
Rental and Recoveries Default Property	3,045	$ 16,322	14,461	$ 49,549
Operating Revenue Deductions:				
Supplies, Materials and Services	$12,207		$ 7,530	
Default Property Expenditures	30,126	42,333	14,308	21,838
Income (Loss) from Operations		$ (26,011)		$ 27,711
Non-Operating Revenue				
Income from Investments		29,555		2,250
		$ 3,544		$ 29,961
Non-Operating Revenue Deductions:				
Interest on Bonds		85,251		1,020
Net Income (Loss)		$ (81,707)		$ 28,941
Retained Earnings (Deficit) July 1		(295,923)		(324,864)
Retained Earnings (Deficit) June 30 (Exhibit E-10)		$(377,630)		$(295,923)

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-12

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Operations:		
Cash Received From:		
Collection of Mortgage Insurance Premiums	$ 13,287	$ 35,050
Rental and Recoveries of Default Property	16,623	14,462
	$ 29,910	$ 49,512
Cash Expended for:		
Materials, Supplies and Services	$ 10,405	$ 7,030
Default Property Expenditures	31,427	14,310
Transfer of Receipts to Industrial Building Mortgage Insurance Fund		706
Recovery Refund	15,000	
	$ 56,832	$ 22,046
Cash Provided (used) by Operations	$ (26,922)	$ 27,466
Other Sources:		
Proceeds from the Sale of Bonds	$1,000,000	$
Proceeds from Sale of Investments	2,605,000	170,000
Investment Income	27,728	2,250
Loans from General Fund	78,846	75,000
Total Other Sources	$3,711,574	$ 247,250
	$3,684,652	$ 274,716
Other Uses:		
Purchase of Investments	$2,843,000	$ 170,000
Acquisition of Foreclosed Property	393,875	
Payment of Bond Interest	48,583	2,550
Payment of Bond Principal		100,000
Total Other Uses	$3,285,458	$ 272,550
Increase in Cash	$ 399,194	$ 2,166
Cash, July 1	7,965	5,799
Cash, June 30 (Exhibit E-10)	$ 407,159	$ 7,965

See Notes 3 and 7 to Combined Financial Statements.

WATER DEVELOPMENT FUND
(Exhibits E-13, 14, 15)

Comments

The financial statements present the status of the Statutory Maximum as provided in Chapter 32 of the Public Laws of 1975 and of the Statutory Excess which is being used by the Rhode Island Water Resources Board in accordance with the provisions of Title 46-15 and 46-15.1 of the General Laws of the State of Rhode Island.

The following loans for improvements of Water Facilities under Title 46-15-6 General Laws of Rhode Island as amended are outstanding as of June 30, 1982.

Maker	Date of Loan	Amount	Annual Payments		Ann. Int. Rate	Current Balance
			Number	Amount		
City of Woonsocket	4/75	$249,496	10	$ 24,950	4%	$ 74,848
City of Woonsocket	11/79	255,500	5	51,100	4%	153,300
Kent County Water Authority	9/81	100,000	5	20,000	4%	100,000
Kent County Water Authority	7/80	200,000	5	40,000	4%	160,000
Kent County Water Authority	10/75	250,000	10	25,000	4%	100,000
City of Newport	6/79	225,000	10	22,500	4%	157,500
						$745,648

Investment Income is credited directly to the General Fund for the payment of debt. Interest on loans receivable is retained as a part of the fund under Title 46-15-6 of the General Laws.

Exhibit E-13

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

WATER DEVELOPMENT FUND
BALANCE SHEETS

June 30, 1982 and 1981

	1982		1981	
ASSETS	Statutory Maximum	Statutory Excess	Statutory Maximum	Statutory Excess
Cash with General Treasurer (Exhibit E-15)	$	$ 409,253	$	$ 121,041
Loans Receivable	745,648		809,198	
Investments (At Cost)	187,336	782,664	126,438	743,562
Accounts Receivable	67,016		64,364	
Total Assets	$1,000,000	$1,191,917	$1,000,000	$ 864,603
LIABILITIES AND RETAINED EARNINGS				
Liabilities:				
Accounts Payable	$	$ 3,395	$	$ 165
Total Liabilities	$	$ 3,395	$	$ 165
Retained Earnings (Exhibit E-14)	1,000,000	1,188,522	1,000,000	864,438
Total Liabilities and Retained Earnings	$1,000,000	$1,191,917	$1,000,000	$ 864,603

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-14

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

WATER DEVELOPMENT FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1982 and 1981

	1982		1981	
	Statutory Maximum	Statutory Excess	Statutory Maximum	Statutory Excess
Operating Revenues:				
Lease of Reservoir Sites	$ 91,651	$	$ 93,169	$
Sale of Surplus Property	105,200		60,143	
Registration Fees or Fines and Miscellaneous Income	320		372	
	$ 197,171	$	$ 153,684	$
Other Reveunes:				
Proceeds From Land Taking	98,000			
Interest on Loans	32,368		29,310	
Transfer of Statutory Excess	(327,539)	327,539	(182,994)	182,994
Total Revenue	$	$ 327,539	$	$ 182,994
Less: Operating Deductions				
Contractual Services		3,455		1,260
Net Income	$	$ 324,084	$	$ 181,734
Retained Earnings, July 1	1,000,000	864,438	1,000,000	682,704
Retained Earnings, June 30, (Exhibit E-13)	$1,000,000	$1,188,522	$1,000,000	$ 864,438

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-15

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

WATER DEVELOPMENT FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Endeed June 30, 1982 and 1981

	1982		1981	
	Statutory Maximum	Statutory Excess	Statutory Maximum	Statutory Excess
Operations:				
Cash Received From:				
Lease and Sale of Property, Registration Fees, and Easements	$ 194,519	$	$ 152,997	$
Transfer of Statutory Excess		324,887		182,507
Cash Expended For:				
Contractual Services		225		2,094
Cash Provided and Used by Operations	$ 194,519	$ 324,662	$ 152,997	$ 180,413
Other Sources:				
Proceeds from Sale of Investments	$6,158,497	$	$2,736,768	$
Collection on Loans	163,550	200,000	123,550	50,000
Investment Earnings	168,858		98,160	
Loan Earnings	32,368		29,310	
Proceeds From Land Taking	98,000			
Total Other Sources	$6,621,273	$ 200,000	$2,987,788	$ 50,000
Total Operations and Other Sources of Cash	$6,815,792	$ 524,662	$3,140,785	$ 230,413
Other Uses:				
Loans for Community Water Facilities	$ 100,000	$ 200,000	$ 200,000	$ 50,000
Purchase of Investments	6,222,047	36,450	2,660,118	88,262
Transfer of Statutory Excess	324,887		182,507	
Transfer to General Fund - Investment Earnings	168,858		98,160	
Total Other Uses	$6,815,792	$ 236,450	$3,140,785	$ 138,262
Increase in Cash	$	$ 288,212	$	$ 92,151
Cash, July 1		121,041		28,890
Cash, June 30 (Exhibit E-13)	$	$ 409,253	$	$ 121,041

See Notes 3 and 7 to Combined Financial Statements.

STATE LOTTERY FUND

(Exhibits E-16, 17, 18)

Comments

(1) Summary of Significant Accounting Policies

(a) General

The Rhode Island Lottery (The Lottery) conducts its operations as an enterprise fund within the State of Rhode Island. The accompanying financial statements are prepared on the accrual basis of accounting under generally accepted accounting principles.

(b) Revenue and Expenses

Revenue from the sale of lottery tickets, commissions to agents and banks, prizes, and agent bonuses are recognized as follows:

(i) Games with specific drawing dates - during the period in which the related drawings are held.

(ii) Games without specific drawing dates - during the period in which the lottery ticket agent reports the sale.

(iii) Operating expenses are recognized in the period during which the expenses are incurred.

(c) Subscription Sales

The Lottery sells subscriptions which entitle the subscriber to participate in 6, 20, or 52 weekly lottery drawings. The revenue from subscription sales is credited to income proratably over the period of the respective drawings. The portion of revenue pertaining to drawings to be held subsequent to June 30 is reported as deferred revenue in the balance sheet.

(d) Prizes Payable in Installments

The Lottery purchases annuity contracts to satisfy the payment of prizes requiring future installments.

(e) Obligation for Unpaid Prizes and Forfeited Prizes

The Lottery accrues for the maximum prizes payable on ticket sales. Any prize awards remaining in the obligation one year after the drawing date are restored to revenue.

(f) Depreciation

The Lottery provides for depreciation on its property, plant and equipment using the straight-line method based on the estimated useful lives of the assets.

(g) Deferred Charges

Promotion expenses relating to new Lottery games are deferred and amortized to expense as follows:

(i) Games with a specific number of tickets, such as the Instant Games - in proportion to tickets sold.

(ii) Games with expected limited duration, such as Grand Lot - over three months.

(iii) Games with expected long-term duration - over one year.

(2) Operations

State Law (Chapter 20, Section 1, Title 42-61 of Public Laws 1974) provides that the allocation of prize awards shall be equal, as nearly as practicable, to 45% of gross ticket sales. For the years ended June 30, 1982 and 1981, the percentage of prizes awarded to gross ticket sales was 49.3% and 49.0%, respectively.

The State Law also provides that earnings remaining after allocation for prize awards and payment of expenses shall be paid to the State's General Fund, the net amount of which shall not be less than 30% of gross revenue plus any other income earned by The Lottery. It has been the Lottery's policy to turn over all remaining net earnings to the State within the subsequent fiscal period. However, during fiscal 1982, 1981, and 1980, the Lottery Commission voted to appropriate $300,000 from each year's revenues and from the 1983 fiscal year to fund construction of a new Lottery headquarters.

As of June 30, 1982, $13,249,515 had been paid to the State General Fund. This amount was comprised of $127,591 of earnings from the year ended June 30, 1981 and $13,121,924 (33% of gross ticket revenue plus all other income) of earnings from the year ended June 30, 1982. The balance of the June 30, 1982 earnings excluding the aforementioned construction appropriation and investment income thereon is expected to be paid by August 31, 1982.

In October 1981, the Lottery began remitting earnings to the State General Fund on a monthly basis. This change from the previous "end-of-year" remittance policy caused a significant decrease in the Lottery's interest income for 1982 as compared to prior years.

(3) Property, Plant and Equipment

A summary of property, plant and equipment follows:

	Cost at June 30	
	1982	1981
Leasehold improvements	$ 51,002	$ 51,002
Lottery drawing equipment	20,759	19,510
Ticket production equipment	62,634	62,634
Office eqipment	22,322	10,228
Furniture and fixtures	14,542	14,542
Trucks	13,396	13,396
Autos	73,961	55,824
New headquarters - construction in progress	672,130	34,560
	$930,746	$261,696

The Lottery's new headquarters are being constructed on State of Rhode Island land in Cranston, Rhode Island. The State has assigned custody, control and supervision of the land to the Rhode Island Lottery Commission at no cost. Since title to such land remains vested in the State of Rhode Island the accompanying balance sheet does not reflect any land owned by the Lottery.

(4) Retirement Plan

The Lottery paid $71,344 and $52,873 to the State of Rhode Island contributory retirement plan for the years ended June 30, 1982 and 1981, respectively. Certain disclosures required under the Statement of Financial Accounting Standards No. 36 are not presented as the State's retirement plan does not provide such information for individual participating entities. Mandatory employee contributions are 5.5% of salaries paid while The Lottery was required to pay an actuarially computed percentage of 10.4% for fiscal 1982 and 8.655% for fiscal 1981.

(5) Lease Commitments

The Lottery has an operating lease agreement covering its office facilities at an annual rental of $26,000 for an initial term of ten years to 1984 with options to extend for three successive five-year terms. Under the lease agreement, The Lottery pays the cost of utilities, maintenance, insurance, interior repairs and property taxes.

In September 1977, The Lottery entered into an operating lease agreement for an office building to house computers and software necessary for the on-line Numbers Game Systems. The initial lease period is for five years with an option period for an additional five years. Annual rental is $8,400 (including $1,200 to pay property taxes) for the initial lease period. The Lottery has the option of purchasing the building for $112,365. The option to purchase can be exercised during the initial lease period or during the option period. This building has been subleased for a three-year period with a two-year option for the same rental amount payable by The Lottery.

The future minimum rental commitments under noncancelable operating leases are as follows:

Fiscal year ending	Gross Rental
1983	$27,750
1984	21,700

(6) Federal Income Taxes Withheld

In 1976, the Internal Revenue Service issued a regulation requiring any State or State agency to withhold income taxes on lottery winnings paid after January 2, 1977. The required withholding is 20% of any winnings exceeding $5,000. As of June 30, 1982, The Lottery owed $3,822 in withholdings to the Internal Revenue Service.

(7) Litigation

The Lottery is party to lawsuits which are being contested. In legal counsel and management's opinion, the ultimate liability, if any, with respect to these actions will not have a material adverse effect on The Lottery's operations.

Exhibit E-16

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

STATE LOTTERY FUND
BALANCE SHEETS

June 30, 1982 and 1981

	1982	1981
ASSETS		
*Cash (Exhibit E-18)	$ 339,871	$ 539,420
Investments - At Cost	514,843	729,237
Accounts Receivable	438,108	464,849
Inventory	316,936	242,765
Prepaid Expenses	55,748	83,556
	$1,665,506	$2,059,827
Fixed Assets	$ 930,746	$ 261,696
Less accumulated depreciation	187,299	159,785
Net Fixed Assets	$ 743,447	$ 101,911
Total Assets	$2,408,953	$2,161,738
LIABILITIES AND RETAINED EARNINGS		
Accounts Payable	$ 304,985	$ 363,062
Deferred Revenue from Advance Sales	196,875	395,940
Obligation for Unpaid Prize Awards	608,249	555,700
Accrued Expenses	41,379	35,562
Earnings Due State General Fund	147,918	127,591
Retained Earnings (Exhibit E-17)	1,109,547	683,883
Total Liabilities and Retained Earnings	$2,408,953	$2,161,738

*Includes Imprest Cash Funds.

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-17

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

STATE LOTTERY FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Operating Revenues:		
Gross Ticket Sales	$37,952,404	$34,807,075
Less Commissions to Agents and Banks	4,276,813	3,678,614
Revenue from Sale of Tickets	$33,675,591	$31,128,461
Less: Operating Revenue Deductions		
Prize Awards	$18,387,202	$16,701,354
Advertising and Promotion	415,876	461,501
Operating Expenses	1,902,449	1,887,687
Total Operating Revenue Deductions	$20,705,527	$19,050,542
Income from Operations	$12,970,064	$12,077,919
Other Income:		
Pull-Tab Ticket Sales and Other	$ 154,132	$ 102,938
Interest on Investments	571,310	$ 1,250,506
Total Other Income	$ 725,442	$ 1,353,444
Net Income	$13,695,506	$13,431,363
Retained Earnings, July 1	683,883	300,013
Total Available	$14,379,389	$13,731,376
Deduct:		
Retained Earnings Transferred to General Fund	$13,249,515	$12,919,900
Retained Earnings to be Transferred to General Fund	$ 20,327	$ 127,593
Total Deductions	$13,269,842	$13,047,493
Retained Earnings, June 30 (Exhibit E-16)	$ 1,109,547	$ 683,883

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-18

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

STATE LOTTERY FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Operations:		
Cash Received From:		
Collections of Amounts Due from Agents and Banks for the Sale of Lottery Tickets	$33,119,062	$30,788,612
Subscription Sales	382,146	369,876
Total	$33,501,208	$31,158,488
Cash Expended For:		
Prizes Paid	$18,334,653	$16,758,102
Advertising, Promotion and Operating Expenses	2,318,325	2,349,188
Amortization and Depreciation not Requiring Outlay of Cash	(48,273)	(40,112)
Changes in Accounts Payable, Accrued Liabilities, and Other - Net	96,812	
Total	$20,701,517	$19,067,178
Cash Provided by Operations	$12,799,691	$12,091,310
Other Sources:		
Changes in Accounts Payable, Accrued Liabilities, and Other - Net	$	$ 167,025
Proceeds from Sale of Investments	28,752,905	52,804,480
Investment Income Received	571,559	1,277,698
Pull-Tab Ticket Sales and Other Income	154,132	102,938
Total Other Sources	$29,478,596	$54,352,141
Other Uses:		
Purchase of Investments	$28,538,510	$51,133,718
Purchase of Property, Plant and Equipment	689,811	52,862
Transfers to General Fund	13,249,515	15,000,000
Total Other Uses	$42,477,836	$66,186,580
Increase (Decrease) in Cash	$ (199,549)	$ 256,871
Cash, July 1	539,420	282,549
(1)Cash, June 30 (Exhibit E-16)	$ 339,871	$ 539,420

(1) Includes Imprest Cash Funds.

See Notes 3 and 7 to Combined Financial Statements.
Parentheses denote red figure.

Comments

RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND
(Exhibits E-19, 20, 21)

Cash

Cash on deposit with the State General Treasurer as of June 30, 1982 amounted to $159,782. Other cash funds are in the custody of the Authority.

Organization

Rhode Island Higher Education Assistance Authority (Authority) is a public instrumentality established July 1, 1977 by an Act of the Rhode Island General Assembly (Act). The Authority was created for the purpose of guaranteeing loans to students in eligible institutions and of administering other programs of postsecondary student financial assistance assigned by law to the Authority.

The Authority is exempt from Federal and State income taxes.

Summary of significant accounting policies

Basis of accounting and presentation

The Authority is comprised of two separate divisions. The accounts for both divisions are maintained in accordance with the principles of fund accounting.

Certain 1981 balances have been reclassified to conform with 1982 presentation.

Nature of funds

Loan Division

Operating Fund - This fund accounts for all transactions relating to the Loan Division's operations as guarantor for loans to students in postsecondary institutions.

Scholarship and Grants Division

Operating Fund - This fund accounts for all transactions relating to administration of financial assistance programs to postsecondary students.

Scholarship and Grant Funds - These funds account for all transactions relating to (a) State Grants and Scholarships - New Program and (b) State Grants and Scholarships - Old Program. Funds received from the Federal Government for scholarship purposes are required to be matched by State funds.

Comments

Rhode Island Higher Education Assistance Authority Fund (cont'd)

Nature of Funds (cont'd)

Contract Programs Fund - This fund accounts for all transactions relating to Contract Agreements entered into by the Authority with various professional schools for the purpose of reserving up to a specified number of spaces for Rhode Island students. The Contract Agreements provide for a specified fee per student to be paid by the Authority. In turn, the students sign contracts specifying repayment obligations. Payments made by students under the terms of their repayment agreements are forwarded directly to the State of Rhode Island, from which state appropriations were made to fund such contracts. Therefore, the Authority does not carry loan receivables or the related payables to the State for these contract fees on its statements of financial position.

Other Program Funds include the Employment and Student Services Fund and the Financial Assistance Training Program Fund.

Employment and Student Services Fund - In 1981 the Rhode Island Intern Program Fund, which has responsibility for administering certain work study programs, was transferred to the Authority from the Rhode Island Department for Children and Their Families. In 1982 this program was merged with the Rhode Island Intern Work Student Program Fund to form the Employment and Student Services Fund. Accordingly, the 1981 balances for the two merged funds are combined to conform with the 1982 presentation.

The Employment and Student Services Fund accounts for all transactions regarding work study programs whereby the Authority acts as a liaison between participating students and organizations placing students in over 300 non-profit or governmental agencies. Funds received from participating organizations are restricted for use for work study expenses only.

Financial Assistance Training Program Fund - This fund accounts for all transactions relating to a program designed primarily to provide training to State and educational institutions' financial aid administrators to increase their proficiency in the area of student needs assessment. The Program was funded entirely by a grant from the Federal Government, which grant required matched funding in dollars or in-kind services from the State or a State Agency. (Such in-kind services are not recorded as revenues or expenditures in this fund). The grant also requires that unexpended funds be returned to the Federal Government.

Marketable Securities

Marketable securities consist of long-term U.S. Treasury Notes and Government National Mortgage Association Notes and are carried at cost. The securities have a market value of approximately $4,700,000 and $2,800,000 at June 30, 1982 and 1981, respectively. It is presently management's intention to hold such securities until maturity.

Comments

Rhode Island Higher Education Assistance Authority Fund (cont'd)

Revenue from Grants and Appropriations

Revenue from grants and appropriations are recognized to the extent expenditures under such grants have been made and amounts have been received.

Reinsurance claims

The Loan Division primarily acts as guarantor for educational loans made to students by lending institutions which have agreed to participate in the Loan Division's program.

The Loan Division has a reinsurance agreement with the Federal Government whereby the Federal Government reimburses the Loan Division for 100% of amounts expended in discharge of its guarantor obligations. The agreement contains certain annual limitations, commonly referred to as the "reinsurance trigger," which could reduce the reinsurance amount to as low as 80% for the remainder of any fiscal year. The reinsurance "trigger" clause states that whenever default claims in any Federal fiscal year exceed 5% and 9% of the insured loans that were in repayment at the end of the previous fiscal year, the amount of reinsurance will drop to 90% and 80%, respectively, of the default claims for the balance of the fiscal year.

Guaranty fees and deferred income

Prior to March 1, 1980, guaranty fees were earned and recognized as follows:

- For loans approved by lending institutions prior to July 1, 1976, the Loan Division had received or was entitled to receive at the time loans converted to a repayment basis, a fee at the rate of 1/2 of 1% per annum of the declining principal for the term of the loan.
- For loans approved by lending institutions July 1, 1976 and thereafter, the Loan Division received at the time the loans were granted a fee at the rate of 1% per annum of the principal balance of the loans to the anticipated commencement of the repayment period and 1% per annum of the declining principal balance on an assumed five year repayment period. Recognition of income from guaranty fees received (related to the assumed five-year repayment period) was deferred for accounting purposes until the respective student loans were converted to a repayment basis.

Effective March 1, 1980, the Authority reduced its guaranty fee rate to 3/4 of one percent to be applied only through the in-school and 9-month grace period.

Comments

Rhode Island Higher Education Assistance Authority Fund (cont'd)

Loans

These loans originated from Contract Agreements entered into by the Authority for which State funds were not appropriated. The loans will be converted to a repayment basis nine months after the date of graduation and bear interest at the rate of 7 1/2%, which does not accrue until the repayment period commences. Borrowers must maintain adequate life insurance coverage, which serves as reinsurance for their indebtedness.

Contingencies

In 1979, the United States Department of Education (DOE) instituted regulations which require the reimbursement of guarantee fees to borrowers who withdrew from school prematurely or who defaulted for the unexpired period, grace period or life of the loan.

Since inception of the Federal regulations, the Authority has not reimbursed the fees described above and, as a result, has been requested to do so by the DOE during fiscal 1982. The Authority and its legal counsel believe the Authority may be responsible for the reimbursement of fees from September 17, 1979 to March 1, 1980; the Authority and its legal counsel believe rebates relating to the period not covered by the regulation (July 1, 1976 - September 16, 1979) do not constitute a valid claim by the Federal Government. Additionally, the management of the Authority and its legal counsel believe that final determination and resolution of this matter will not have a material effect on the Loan Division's financial statements.

Under the reinsurance agreement with the Federal Government, the Authority's accounting records are subject to review and audit by the Federal Government. Such audits could lead to requests for reimbursement if terms of the various programs and agreements are not met. During fiscal 1982, such a review was performed by the Federal Government which resulted in a request for reimbursement of insurance claims relative to certain bankruptcies paid to the Authority by the Federal Government. At June 30, 1982, the amount of the contested claim is approximately $49,000; however, the Authority and its legal counsel believe final resolution will be in favor of the Authority.

The Authority receives an Administrative Cost Allowance (ACA) from the Federal Government and, in addition, is allowed to retain 30% of recovery payments to be applied to any pre-claim and collection costs that are not reimbursed by the ACA. Any portion of the 30% retained collections, after all pre-claim and collections costs are reimbursed, must be returned to the Federal Government.

Comments

Rhode Island Higher Education Assistance Authority Fund (cont'd)

Lease commitment

Under an operating lease which expires on June 30, 1983, the Authority leases its office space comprising the second, third and fourth floors of the PAR Building and parking facilities for an annual rent of approximately $61,000. Terms of the lease include heat, lighting, air-conditioning, and insurance.

Advances from Federal Government

Under Sections 422(A) and 422(C) of the Higher Education Act, a total of $1,157,135 in Federal SEED advances were made to the Loan Division by the Federal Government. During fiscal 1981, the Federal Government required the Authority to repay $178,404 of advances, leaving a balance of $978,731 in the Loan Division Restricted Fund Balance. The following conditions apply to the use and retention of these advances:

422(A)	Funds advanced in 1966 which amount to $99,432 may be used only to pay claims for defaulted loans. Earnings from 422(A) funds may be used to pay administrative expenses. 422(A) funds may be recalled at any time that the Federal Government determines that Loan Division's reserves are sufficient. This decision will be based upon a review of data reported on quarterly reports.
422(C)	Funds which amount to $879,299 and the earnings thereon may only be used to pay claims for defaulted loans.

In summary, all federal advances are restricted to pay claims for defaulted loans. Earnings on all but 422(A) advances must also be used to pay claims for defaulted loans. Therefore, these funds excluding earnings on "A" advances are termed "restricted" in the Loan Division's statement of financial position.

Fund balance

An amount of 12% of the maximum contingent liability as determined by the Federal "reinsurance trigger" described above is maintained against possible default losses. As of June 30, 1982, there were approximately $151,722,000 of outstanding guaranteed loans. Using the "reinsurance trigger" percentages, it is determined that the Loan Division's maximum contingent liability would be approximately $28,220,451 or 18.6% of outstanding loans. Against this amount a 12% reserve or approximately $3,386,454 is designated for contingent liability on defaulted loans.

Exhibit E-19

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND
BALANCE SHEET

June 30, 1982 and 1981

		Scholarship and Grant Division				Totals	
ASSETS	Loan Division	Operating Fund	Scholarship and Grant Funds	Contract Programs Fund	Other Programs Fund	June 30, 1982	June 30, 1981
Cash (Exhibit E-21)	$ 46,787	$ 110,830	$ 39,021	$ 4,491	$ 10,065	$ 211,194	$ 71,258
Certificates of deposit	905,000					905,000	2,300,000
Marketable securities, at cost which approximates market	5,108,322					5,108,322	3,076,445
Receivables and accruals:							
Reinsurance claims - Federal Government	641,357					641,357	415,508
Unfilled reinsurance claims	365,869					365,869	195,454
Guaranty fees	10,579					10,579	10,886
Interest	172,394					172,394	185,325
Interfund receivable	200					200	1,800
Administrative cost allowance - Federal Government	189,979					189,979	161,561
Other							1,417
Loans	385,452					385,452	150,870
Prepaid Expenses	7,958			881		8,839	16,984
Equipment	89,423					89,423	28,544
Total Assets	$7,923,320	$ 110,830	$ 39,021	$ 5,372	$ 10,065	$ 8,088,608	$ 6,616,052
LIABILITIES AND RETAINED EARNINGS							
Vouchers and Accounts Payable	$ 101,546	$ 25,367	$ 26	$ 881	$ 1,531	$ 129,351	$ 31,515
Defaults Payable	365,869					365,869	195,454
Payable to Federal Government	52,847					52,847	213,976
Interfund Payable							1,800
Payable to State of Rhode Island							59,396
Accrued Expenses		38,614				38,614	
Total Liabilities	$ 520,262	$ 63,981	$ 26	$ 881	$ 1,531	$ 586,681	$ 502,141
Deferred income	287,585					287,585	576,199
Retained Earnings (Exhibit E-20)	7,115,473	46,849	38,995	4,491	8,534	7,214,342	5,537,712
Total Liabilities and Retained Earnings	$7,923,320	$ 110,830	$ 39,021	5,372	$ 10,065	$ 8,088,608	$ 6,616,052

See Notes 3 and [illegible] to Combined Financial Statements.

Exhibit E-20

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1982 and 1981

		Scholarship and Grant Division				Totals	
	Loan Division	Operating Fund	Scholarship and Grant Funds	Contract Programs Fund	Other Programs Fund	June 30, 1982	June 30, 1981
Revenues:							
Intergovernmental Revenues:							
State	$	$ 406,615	$ 5,848,900	$401,311	$ 44,093	$ 6,700,919	$ 5,393,562
Federal	1,767,876		411,738			2,179,614	1,898,287
Guaranty and Registration Fees	1,124,569				469	1,125,038	1,013,743
Interest Income	762,636					762,636	585,573
Contributions - Medical Students and Other				680	18,283	18,963	27,738
Total Revenues	$ 3,655,081	$ 406,615	$ 6,260,638	$401,991	$ 62,845	$ 10,787,170	$ 8,918,903
Expenses:							
Grants, Scholarships, and Contract Programs	$	$	$ 6,027,770	$369,634	$ 21,625	$ 6,419,029	$ 5,439,804
Defaults - net of recoveries	1,182,400					1,182,400	1,086,042
Computer consulting and management services	96,548	257,606				354,154	192,937
Salaries and Employee Benefits	482,632	195,242			34,614	712,488	506,128
Professional services	17,935	6,051				23,986	18,389
Temporary staff fees	76,963					76,963	67,093
Rental of equipment		5,383				5,383	3,591
Printing and Postage	46,242	25,628			2,616	74,486	30,828
Rent	37,623	16,980				54,603	44,753
Collection agency fees	51,164					51,164	20,181
Office supplies and equipment	25,309	8,300			726	34,335	27,348
Payroll taxes	26,555	9,580			1,959	38,094	26,092
Contract Insurance Premiums		11,571				11,571	
Travel	14,817	4,045				18,862	13,048
Telephone	5,735				1,595	7,330	6,867
Repairs and Maintenance	345					345	7,681
Depreciation	12,822					12,822	
Summer Jobs Program							4,765
Other	10,029	12,948			9,548	32,525	26,451
Total Expenses	$ 2,087,119	$ 553,334	$ 6,027,770	$369,634	$ 72,683	$ 9,110,540	$ 7,521,998
Excess (Deficiency) of Revenues over Expenses	$ 1,567,962	$(146,719)	$ 232,868	$ 32,357	$ (9,838)	$ 1,676,630	$ 1,396,905
Interfund Transfers		202,819	(179,398)	(27,791)	4,370		
Increase (Decrease) in Retained Earnings	$ 1,567,962	$ 56,100	$ 53,470	$ 4,566	$ (5,468)	$ 1,676,630	$ 1,396,905
Retained Earnings, (Deficit), July 1	5,547,511	(9,251)	(14,475)	(75)	14,002	5,537,712	4,319,211
Seed Advances Returned to Federal Government							(178,404)
Retained Earnings, June 30, (Exhibit E-19)	$ 7,115,473	$ 46,849	$ 38,995	$ 4,491	$ 8,534	$ 7,214,342	$ 5,537,712

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-21

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1982 and 1981

		Scholarship and Grant Division					
	Loan Division	Operating Fund	Scholarship and Grant Funds	Contract Programs Fund	Other Programs Fund	Totals June 30, 1982	Totals June 30, 1981
Sources of cash:							
Excess (Deficiency) of revenues over expenses	$1,567,962	$(146,719)	$ 232,868	$ 32,357	$ (9,838)	$ 1,676,630	$ 1,396,905
Add charges (credits) to revenues not requiring cash:							
Accounts payable	$ 44,467	$ 59,495	$ (14,449)	$	$ (4,973)	$ 84,540	$ (42,185)
Guaranty fees rebates payable							(83,736)
Payable to Federal Government							(3,049)
Depreciation	12,822					12,822	
Deferred income	(283,849)	(4,765)				(288,614)	(332,597)
Receivables - other	(409,308)					(409,308)	(519,535)
Prepaid Expenses	9,026					9,026	(10,937)
Amortization of Discount on Treasury Notes	(9,347)					(9,347)	
	$ (636,189)	54,730	$ (14,449)	$	$ (4,973)	$ (600,881)	$ (992,039)
Total provided from operations	$ 931,773	$ (91,989)	$ 218,419	$ 32,357	$(14,811)	$ 1,075,749	$ 404,866
Interfund Transfer		202,819			4,370	207,189	138,579
Redemption of certificates of deposit	6,162,017					6,162,017	11,601,794
Principal received on marketable securities	610,470					610,470	540,803
	$7,704,260	$ 110,830	$ 218,419	$ 32,357	$(10,441)	$ 8,055,425	$ 12,686,042
Application of cash:							
Interfund Transfer	$	$	$ 179,398	$ 27,791	$	$ 207,189	$ 138,579
Advances Returned to Federal Government							178,404
Purchases of marketable securities	2,633,000					2,633,000	2,100,000
Purchases of certificates of deposits	4,767,017					4,767,017	10,601,794
Purchase of furniture and equipment	73,701					73,701	28,544
Loans Issued	234,582					234,582	150,870
	$7,708,300	$	$ 179,398	$ 27,791	$	$ 7,915,489	$ 13,198,191
Net Increase (decrease) in cash	$ (4,040)	$ 110,830	$ 39,021	$ 4,566	$(10,441)	$ 139,936	$ (512,149)
Cash balance, July i	50,827			(75)	20,506	71,258	583,407
Cash balance, June 30, (Exhibit E-19)	$ 46,787	$ 110,830	$ 39,021	$ 4,491	$ 10,065	$ 211,194	$ 71,258

See Notes 3 and 7 to Combined Financial Statements.

COMMENTS

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION

(Exhibits E-22, E-23, and E-24)

Organization

Narragansett Bay Water Quality Management District Commission (the Commission) is a public corporation established in 1980 by an Act of the Rhode Island Legislature. The Commission was created for purposes of acquiring, planning, constructing, extending, improving, operating and maintaining publicly owned wastewater treatment facilities in the District. The District includes the City of Providence and portions of the City of Cranston and Towns of Johnston, North Providence and Lincoln. It would also include any other communities that request service and are accepted by the Commission.

As required by Chapter 342 of the Public Laws of 1980, the Commission has acquired and begun to operate the City of Providence's (the City's) Fields Point Wastewater Treatment Plant and related facilities (the facility). The acquisition, which was completed on May 1, 1982, was accomplished in accordance with the Acquisition Agreement By and Between the City of Providence and the Narragansett Bay Water Quality Management District Commission dated December 16, 1981. The Agreement provided that the Commission purchase certain assets connected with the facility and that the Commission assume certain obligations of the City as of the date of acquisition including 86.4% of the City's obligation for debt service liabilities related to its 1980 Series B Sewer Bonds, and 100% of the City's obligation for interest on its bond anticipation notes in the amount of $4,000,000. The agreement further provided that the Commission assume the obligation for 100% of the debt service liabilities attributable to the bond anticipation notes. The Commission agreed to assume the debt service liabilities for this obligation when the City converts the notes to long-term bond debt, which occurred in September, 1982.

Accounting policies

Basis of presentation - The accompanying financial statements have been prepared on an accrual basis in conformity with generally accepted accounting principles.

In addition, not reflected in the accompanying financial statements, the Commission has also adopted accounting policies and practices to be utilized in connection with its rate setting process. These policies and practices, which are in conformity with sound and appropriate rate making practices used by similar organizations, require recognition of certain expenses and expenditures on a different basis than in accordance with generally accepted accounting principles.

Municipal assessments - Sewage assessments are billed to the municipalities within the District on a quarterly cycle basis. Revenues are accrued for the periods between the end of a quarterly cycle and the end of the fiscal year.

Grants - Revenues from government grants for capital expenditures are recognized as income over the useful life of the related asset. Although grants are subject to audit by the granting authorities, management does not believe that any material adjustment would result.

COMMENTS

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION

(Exhibits E-22, E-23, and E-24)
(Continued)

Accounting policies (continued)

Depreciation - Depreciation is computed over the estimated useful life of the asset using the straight-line method. The estimated useful lives used in computing depreciation range from 3 to 7 years.

Income taxes - The Commission is exempt from Federal and state income taxes.

Organizational costs - Costs incurred prior to May 1, 1982, the date revenue producing activities commenced, have been deferred because the Commission was in a developmental stage. Such costs are being amortized over a twelve month period beginning May 1, 1982.

Leases

The Commission leases its offices under a noncancellable operating lease that expires on April 30, 1986. The lease, which contains a five-year renewal option, provides for an annual rental of $20,576 for the initial term plus any increase in property taxes over the initial lease year's tax assessment.

The Commission also leases certain equipment under operating leases. Total rental expense in fiscal 1982 amounted to approximately $15,000 (exclusive of amounts included in the amortization of deferred organization costs).

The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining noncancellable lease terms in excess of one year as of June 30, 1982:

1983	$ 69,744
1984	69,744
1985	57,452
1986	17,147
Total minimum payments required	$214,087

Pension

The Commission has established a non-contributory Simplified Employee Pension Plan for its non-classified employee group which includes the Executive Director and such technical experts, officers, agents and attorneys as the Commission may employ. The Plan requires that the Commission contribute 10.4% of participating employees' compensation during the Plan year. The other employees of the Commission are covered by the State of Rhode Island Retirement System. The State system requires that the Commission contribute 10.4% of participating employees' compensation during the Plan year and that the employee contribute 5.5% of such compensation. Contributions made by the Commission in fiscal 1982 for both plans amounted to approximately $9,500.

COMMENTS

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION

(Exhibits E-22, E-23, and E-24)
(Continued)

Transactions with State of Rhode Island

The Commission is authorized to accept such non-interest bearing loans from the State of Rhode Island as the General Assembly may appropriate. Appropriations authorized for such loans and loans received by the Commission amount to $350,000 at June 30, 1982. Under the terms of the original appropriations, repayment of the loans is not required until the Commission is self-supporting.

The Commission is further authorized to accept non-interest bearing advances from the State which are not to exceed $3,000,000. Advances received by the Commission amount to $425,000 at June 30, 1982. The advances received are to be repaid by October 20, 1982.

In addition, the State has provided certain administrative services to the Commission, some of which were provided without charge.

Long-term debt

Long-term debt consisted of the following at June 30, 1982:

Loan payable to City of Providence, discounted at 12%, interest payable semi-annually, principal due annually 1982-2000	$5,958,258
Loan payable to City of Providence, 9.75% to September 1982; thereafter 9.9%, interest payable semi-annually, principal due annually 1983-1994	4,000,000
	9,958,258
Less amounts due within one year	400,688
	$9,557,570

The 12% loan payable to the City of Providence represents the discounted value of the obligations assumed by the Commission with regard to the City's 1980 Series B Sewer Bonds. The payments due the City were discounted at a 12% interest rate in order to reflect a current rate of interest at the date of assumption. The 9.75% loan payable to the City represents the liability assumed with regard to the City's 1980 bond anticipation notes.

Maturities of long-term debt in fiscal years 1984 through 1987 are $451,409, $469,391, $488,847, and $510,626, respectively.

In November 1980, the voters of the State of Rhode Island authorized the State to issue State general obligation bonds to a maximum of $87,700,000 for purposes of making capital expenditures at the facility. Debt service costs associated with $14,059,000 of these bonds are to be repaid through municipal assessments.

COMMENTS

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION

(Exhibits E-22, E-23, and E-24)
(Continued)

Contingencies

In conjuction with the acquisition of the facility, the Commission and the City agreed to enter into a subsequent agreement whereby the Commission would pay the City an amount in lieu of property taxes. Because this subsequent agreement has not been finalized, the payment cannot be determined at this time. Accordingly, no amount has been recorded at June 30, 1982. Management, however, is of the opinion, based on the advice of counsel, that the amount ultimately agreed upon would not materially affect the financial statements at June 30, 1982.

An action has been commenced against the Commission whereby it is alleged that the imposition of assessments and charges by the Commission is unconstitutional. The suit seeks, among other things, to have such costs borne by the State of Rhode Island. Management is of the opinion, based on the advice of counsel, that there is no material liability to the Commission.

In the event that the City is reimbursed by the United States Government for expenditures made by the City for capital improvements or the operation and maintenance of the facility, the reimbursement received will be equitably allocated between the City and the Commission. Such reimbursement, if any, will be recorded as revenue when received by the Commission.

The Commission is currently negotiating with certain municipalities in the District concerning the amount of assessments for fiscal 1982 and the Commission's liability for certain expenses accruing prior to the acquisition of the facility. Management believes, based on the advice of counsel, that no material adjustments will result from these negotiations.

Commitments

The Commission has assumed certain engineering contracts from the City for the design and improvement of its facilities as part of its capital improvement program. Commitments under these contracts aggregate approximatley $2,838,000 at June 30, 1982. Total construction commitments are expected to reach approximately $4,180,000 in fiscal 1983. Funding is expected to be provided by federal grants (currently 75% of eligible project costs) and grants from the State of Rhode Island (currently 15% of eligible project costs) for sewer projects eligible under the Federal Water Pollution Control Act of 1972, as amended. The local share of eligible projects and the cost of work not qualifying under these grant programs will be funded by the Commission.

Exhibit E-22

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION FUND BALANCE SHEETS

June 30, 1982 and 1981

ASSETS	1982	1981
Current assets:		
Cash (Exhibit E-24)	$ 207,812	$ 66,267
Unbilled municipal assessments	1,544,000	
Grants receivable	809,880	
Prepaid expenses	1,668	
Deferred organization costs, less acumulated amortization of $68,120 in 1982	340,598	126,498
Total Current Assets	2,903,958	192,765
Property, plant and equipment at cost:		
Land	1,249,000	
Plant and Equipment	8,728,755	
Construction in progress	913,337	
	10,891,092	
Less accumulated depreciation	208,370	
Net property, plant and equipment	10,682,722	
Total Assets	$13,586,680	$192,765
LIABILITIES AND RETAINED EARNINGS		
Current Liabilities:		
Advances and loans payable to General Fund	$ 775,000	$115,000
Accounts Payable	1,218,420	73,672
Accrued expenses:		
Interest	198,498	
Other	50,060	4,093
Long-term debt due within one year	400,688	
Total current liabilities	2,642,666	192,765
Deferred Grant Income	809,880	
Long-term Debt	9,557,570	
Total Liabilities	13,010,116	192,765
Retained Earnings (Exhibit E-23)	576,564	
Total Liabilities and Retained Earnings	$13,586,680	$192,765

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-23

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION FUND STATEMENT OF REVENUE, EXPENSE, AND CHANGES IN RETAINED EARNINGS

For the Period May 1, 1982 to June 30, 1982*

Operating Revenue:	
Municipal assessments	$1,544,000
Operating Expenses:	
Facility operations	434,190
Depreciation and amortization	276,490
General and administrative	58,258
Interest	198,498
Total Operating Expenses	967,436
Net income	576,564
Retained Earnings, July 1	
Retained Earnings, June 30 (Exhibit E-22)	$ 576,564

*Revenue producing operations commenced May 1, 1982.

See Notes 3 and 7 to Combined Financial Statements.

Exhibit E-24

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1982 and 1981

		1982	1981
Uses of cash:			
Net income		$ 576,564	$
Charges against (credits to) income not involving cash:			
Depreciation and amortization		276,490	
Unbilled municipal assessments		(1,544,000)	
Change between operational payables receivables exclusive of unbilled municipal assessments:			
Prepaid expenses		(1,668)	
Accrued expenses		244,465	
Accounts payable related to operations		231,411	
Cash used in operations		(216,738)	
Other uses:			
Increase in deferred organization costs		(282,220)	(48,733)
Purchase of property, plant and equipment	$9,977,755		
Less debt assumed and amounts included in accounts payable	9,958,258	(19,497)	
Total Uses		(518,455)	(48,733)
Sources of cash:			
Advances and loans received from State of Rhode Island		660,000	115,000
Increase in cash		141,545	66,267
Cash, July 1		66,267	
Cash, June 30 (Exhibit E-22)		$ 207,812	$ 66,267

See Notes 3 and 7 to Combined Financial Statements.

FINANCIAL SECTION

Exhibit/ Schedule

PROPRIETY FUND TYPES

INTERNAL SERVICE FUNDS:

Combining Balance Sheets.. F-1

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings...................................... F-2

Combining Statement of Changes in Financial Position................. F-3

Internal Service Funds provide the funding for many of the services that State Departments receive.

Exhibit F-1-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING BALANCE SHEETS
ALL INTERNAL SERVICE FUNDS

June 30, 1982

ASSETS	State Central Crime Laboratory	State Planning Services	Workers' Compensation	Rhode Island Industrial Homework	Central Utilities	State House Restaurant	Central Services	Correctional Industries
Cash with General Treasurer (Exhibit F-3)	$ 7,683	$ 160,607	$ 462,175	$ 24	$ 1,138,823	$ 22,143	$ 971,099	$ 52,878
Imprest Cash				1,500		50	50	
Accounts Receivable (Net)	7,750	159,168		1,195	859,784	2,611	5,115	35,953
Inventories (At Cost)						7,858	60,588	247,774
Prepaid Expenses								
Fixed Assets								
Less: Accumulated Depreciation								
Total Assets	$ 15,433	$ 319,775	$ 462,175	$ 2,719	$ 1,998,607	$ 32,662	$1,036,852	$ 336,605
LIABILITIES AND FUND EQUITY								
Liabilities:								
Advances from General Fund - Working Capital	$	$ 175,000	$ 400,000	$ 2,500	$ 100,000	$ 25,000	$ 550,000	$ 245,000
Loan Payable to General Fund	100,000							
Accounts and Vouchers Payable	10,947	60,942	62,175		1,947,218	6,678	283,787	40,189
Accrued Expenses		38,725			7,756	2,256	109,007	9,989
Total Liabilities	$ 110,947	$ 274,667	$ 462,175	$ 2,500	$ 2,054,974	$ 33,934	$ 942,794	$ 295,178
Fund Equity:								
Equity in Fixed Assets	$	$	$	$	$	$	$	$
Reserved for Purchases and/or Replacement of Motor Vehicles								
Reserved for Program Extension - Federal Food Commodities								
Retained Earnings (Deficit) (Exhibit F-2)	(95,514)	$ 45,108		219	(56,367)	(1,272)	94,058	41,427
Total Fund Equity	$ (95,514)	$ 45,108	$	$ 219	$ (56,367)	$ (1,272)	$ 94,058	$ 41,427
Total Liabilities and Fund Equity	$ 15,433	$ 319,775	$ 462,175	$ 2,719	$ 1,998,607	$ 32,662	$1,036,852	$ 336,605

See Notes 3 and 8 to Combined Financial Statements.

Parentheses denote red figure.

Exhibit F-1-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING BALANCE SHEETS
ALL INTERNAL SERVICE FUNDS

June 30, 1982

	Special facilities				Automotive Equipment		General Services		Totals	
ASSETS	Central Pharmacy	Food Processing	Central Laundry	Forand Building Cafeteria	Maintenance	Equipment	Stores	Federal Programs	June 30, 1982	June 30, 1981**
Cash with General Treasurer (Exhibit F-3)	$191,328	$ 351,729	$170,843	$ 7,066	$ 299,495	$ 1,113	$ 427,650	$306,667	$ 4,571,323	$ 3,988,481
Imprest Cash									1,600	1,600
Investments						658,000			658,000	415,000
Accounts Receivable		697			175,917		5,613	15,050	1,268,853	1,244,368
Inventories (At Cost)	208,736	375,865	207,927	3,086	232,220		377,384	43,291	1,764,729	1,982,117
Prepaid Expenses										1,088
Fixed Assets						2,678,481			2,678,481	2,344,839
Less: Accumulated Depreciation						(1,766,690)			(1,766,690)	(1,464,387)
	$	$	$	$	$	$ 911,791	$	$	$ 911,791	$ 880,452
Total Assets	$400,064	$ 728,291	$378,770	$ 10,152	$ 707,632	$1,570,904	$ 810,647	$365,008	$ 9,176,296	$ 8,513,106
LIABILITIES AND FUND EQUITY										
Liabilities:										
Advances from General Fund - Working Capital	$250,000	$ 475,000	$250,000	$ 5,000	$ 400,000	$	$ 500,000	$	$ 3,377,500	$ 2,977,500
Loans Payable to General Fund									100,000	100,000
Accounts and Vouchers Payable	110,852	203,562	9,842	1,450	436,130	21,849	274,750	65,441	3,535,812	3,352,465
Accrued Expenses	8,635	31,107	45,410		15,087		13,872	3,125	284,969	272,688
Total Liabilities	$369,487	$ 709,669	$305,252	$ 6,450	$ 851,217	$ 21,849	$ 788,622	$ 68,566	$ 7,298,281	$ 6,702,653
Fund Equity:										
Equity in Fixed Assets	$	$	$	$	$	$ 911,791	$	$	$ 911,791	$ 880,452
Reserved for Purchase and/or Replacement of Motor Vehicles						637,264			637,264	487,800
Reserved for Program Extension - Federal Food Commodities								296,442	296,442	281,280
Retained Earnings (Deficit) (Exhibit F-2)	$ 30,577	$ 18,622	$ 73,518	$ 3,702	$ (143,585)	$	$ 22,025	$	$ 32,518	$ 160,921
Total Fund Equity	$ 30,577	$ 18,622	$ 73,518	$ 3,702	$ (143,585)	$1,549,055	$ 22,025	$296,442	$ 1,878,015	$ 1,810,453
Total Liabilities and Fund Equity	$400,064	$ 728,291	$378,770	$ 10,152	$ 707,632	$1,570,904	$ 810,647	$365,008	$ 9,176,296	$ 8,513,106

See Notes 3 and 8 to Combined Financial Statements.
** Restated
Parentheses denotes red figure.

Exhibit F-2-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 1982

	State Central Crime Laboratory	State Planning Services	Workers' Compensation	Rhode Island Industrial Homework	Central Utilities	State House Restaurant	Central Services	Correctional Industries
Operating Revenues:								
Sale of Materials, Supplies, and Services	$ (58,781)	$1,245,333	$ 6,250,406	$ 5,149	$10,939,247	$ 117,051	$6,198,689	$ 613,594
Passenger Car Replacement Charges								
Recoveries								
Total Operating Revenue	$ (58,781)	$1,245,333	$ 6,250,406	$ 5,149	$10,939,247	$ 117,051	$6,198,689	$ 613,594
Operating Expenses:								
Cost of Materials Used:								
Inventory, July 1, 1981	$	$	$	$	$	$ 6,041	$ 57,390	$ 305,983
Net Purchases			6,250,406		10,390,773	63,020	1,299,242	230,017
Total	$	$	$ 6,250,406	$	$10,390,773	$ 69,061	$1,356,632	$ 536,000
Inventory, June 30, 1982						7,858	60,588	247,774
Total Cost of Materials Used	$	$	$ 6,250,406	$	$10,390,773	$ 61,203	$1,296,044	$ 288,226
Other Operating Expenses								
Personal Services	$	$ 713,464	$	$	$ 141,851	$ 46,081	$2,012,337	$ 159,486
Employee Benefit Programs		158,488			31,269	9,290	467,230	39,816
Supplies and Services	82,306	334,900		5,055	431,721	1,749	2,356,520	96,889
Total Operating Expenses	$ 82,306	$1,206,852	$ 6,250,406	$ 5,055	$10,995,614	$ 118,323	$6,132,131	$ 584,417
Net Operating Income (Loss)	$ (141,087)	$ 38,481	$	$ 94	$ (56,367)	$ (1,272)	$ 66,558	$ 29,177
Nonoperating Revenues:								
Operating Grants	52,000							
Net Income (Loss)	$ (89,087)	$ 38,481	$	$ 94	$ (56,367)	$ (1,272)	$ 66,558	$ 29,177
Retained Earnings (Deficit), July 1	(6,427)	6,627		258	(40,226)	(9,708)	117,306	67,132
Deficit Reimbursement (Earnings Transfer) - General Fund				(133)	40,226	9,708	(89,806)	(54,882)
Retained Earnings (Deficit), June 30 (Exhibit F-1)	$ (95,514)	$ 45,108	$	$ 219	$ (56,367)	$ (1,272)	$ 94,058	41,427

See Notes 3 and 8 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 1982

	Special Facilities				Automotive Equipment			Totals	
								Year Ended	
	Central Pharmacy	Food Processing	Central Laundry	Forand Building Cafeteria	Maintenance	Equipment	General Services	June 30, 1982	June 30, 1981**
Operating Revenues:									
Sale of Materials, Supplies and Services	$2,172,149	$2,891,883	$1,527,902	$ 45,879	$ 4,683,604	$	$4,980,337	$ 41,612,442	$ 31,577,632
Passenger Car Replacement Charges						254,651		254,651	5,788
Recoveries					162			162	3,213
Investment Income						91,137		91,137	83,625
Total Operating Revenues	$2,172,149	$2,891,883	$1,527,902	$ 45,879	$ 4,683,766	$ 345,788	$4,980,337	$ 41,958,392	$ 31,670,258
Operating Expenses:									
Cost of Materials Used:									
Inventory, July 1, 1981	$ 219,335	$ 388,389	$ 197,157	$ 3,663	$ 322,783	$	$ 460,785	$ 1,961,526	$ 1,989,449
Net Purchases	1,910,719	2,140,658	361,667	36,177	4,086,854		4,549,496	31,319,029	21,522,316
Total	$2,130,054	$2,529,047	$ 558,824	$ 39,840	$ 4,409,637	$	$5,010,281	$ 33,280,555	$ 23,511,765
Inventory, June 30, 1982	208,736	375,865	207,927	3,086	232,220		377,384	1,721,438	1,961,525
Total Cost of Materials Used	$1,921,318	$2,153,182	$ 350,897	$ 36,754	$ 4,177,417	$	$4,632,897	$ 31,559,117	$ 21,550,240
Other Operating Expenses:									
Personal Services	$ 170,752	$ 492,111	$ 773,097	$ 741	$ 315,522	$	$ 238,452	$ 5,063,894	$ 5,117,018
Employee Benefit Programs	41,456	127,375	181,220	200	72,643		56,359	1,185,346	1,055,391
Supplies and Services	20,546	110,041	157,563	532	169,691	196,324	55,604	4,019,441	4,237,659
Total Operating Expenses	$2,154,072	$2,882,709	$1,462,777	$ 38,227	$ 4,735,273	$ 196,324	$4,983,312	$ 41,827,798	$ 31,960,308
Net Operating Income (Loss)	$ 18,077	$ 9,174	$ 65,125	$ 7,652	$ (51,507)	$ 149,464	$ (2,975)	$ 130,594	$ (290,050)
Nonoperating Revenues:									
Operating Grants								52,000	
Net Income (Loss)	$ 18,077	$ 9,174	$ 65,125	$ 7,652	$ (51,507)	$ 149,464	$ (2,975)	$ 182,594	$ (290,050)
Retained Earnings (Deficit) July 1	22,941	9,448	8,393	(3,950)	(92,078)	487,800(1)	81,206	648,722	1,107,655
Deficit Reimbursement (Earnings Transfer) - General Fund	(10,441)						(56,206)	(161,534)	(168,884)
Retained Earnings (Deficit) June 30 (Exhibit F-1)	$ 30,577	$ 18,622	$ 73,518	$ 3,702	$ (143,585)	$ 637,264(1)	$ 22,025	$ 669,782(1)	$ 648,721(1)

(1) $637,264 in Fiscal 1982 and $487,800 in Fiscal 1981 have been reclassified to Reserve for Purchase of Motor Vehicles in Exhibit F-1-2.

See Notes 3 and 8 to Combined Financial Statements.

** Restated

Parentheses denote red figure.

Exhibit F-3-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 1982

	State Central Crime Laboratory	State Planning Services	Rhode Island Workers' Compensation	Industrial Homework	Central Utilities	State House Restaurant	Central Services	Correctional Industries
Sources of Financial Resources:								
Operations:								
Sale of Materials, Supplies, and Services	$ 27,295	$1,211,904	$ 6,250,406	$ 4,793	$10,888,260	$ 119,696	$6,201,894	$ 615,957
Miscellaneous Receipts							612	
Refunds of Expenditures		6,133	67,019		3,725	20	373	142
Total Financial Resources from Operations	$ 27,295	$1,218,037	$ 6,317,425	$ 4,793	$10,891,985	$ 119,716	$6,202,879	$ 616,099
Other Sources								
Transfer from General Fund	52,000							
Advances from General Fund			400,000					
Deficit Reimbursed by General Fund					40,226	9,708		
Total Sources of Financial Resources	$ 79,295	$1,218,037	$ 6,717,425	$ 4,793	$10,932,211	$ 129,424	$6,202,879	$ 616,099
Uses of Financial Resources:								
Operations:								
Personal Services and Employee Benefit Programs	$	$1,043,766	$	$	$ 193,533	$ 55,396	$2,548,609	$ 237,604
Supplies, Materials and Services	78,639	156,642	6,255,250	5,055	10,472,380	63,353	3,574,846	365,033
Refund of Receipts		1,621				5,477		
Total Financial Resources used in Operations	$ 78,639	$1,202,029	$ 6,255,250	$ 5,055	$10,665,913	$ 124,226	$6,123,455	$ 602,637
Other Uses:								
Transfer to General Fund				133			89,806	54,882
Total Uses of Financial Resources	$ 78,639	$1,202,029	$ 6,255,250	$ 5,188	$10,665,913	$ 124,226	$6,213,261	$ 657,519
Increase (Decrease) in Cash	$ 656	$ 16,008	$ 462,175	$ (395)	$ 266,298	$ 5,198	$ (10,382)	$ (41,420)
Cash, July 1	7,027	144,599		419	872,525	16,945	981,481	94,298
Cash, June 30 (Exhibit F-1)	$ 7,683	$ 160,607	$ 462,175	$ 24	$ 1,138,823	$ 22,143	$ 971,099	$ 52,878

See Notes 3 and 8 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit F-3-2

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1982

		Automotive Equipment		General Services		Totals Year Ended	
	Special Facilities	Maintenance	Equipment	Stores	Federal Program	June 30, 1982	June 30, 1981
Sources of Financial Resources:							
Operations:							
Sales of Materials, Supplies, and Services	$6,639,651	$ 4,669,941	$	$4,972,845	$620,495	$ 42,223,137	$ 31,570,852
Transfer from General Fund - Replacement Charge - Motor Vehicles			254,651			254,651	5,788
Investment Earnings			91,137			91,137	83,625
Investments Sold and Matured			4,116,000			4,116,000	3,550,947
Miscellaneous Receipts	16	162		1,899		2,689	1,596
Refunds of Expenditures	2,562	18,875		2,482	9,274	110,605	84,624
Total Financial Resources from Operations	$6,642,229	$ 4,688,978	$4,461,788	$4,977,226	$629,769	$ 46,798,219	$ 35,297,432
Other Sources:							
Transfer from General Fund	$	$	$	$	$	$ 52,000	
Advances from General Fund						400,000	210,000
Deficit Reimbursed by General Fund						49,934	17,763
Total Sources of Financial Resources	$6,642,229	$ 4,688,978	$4,461,788	$4,977,226	$629,769	$ 47,300,153	$ 35,525,195
Uses of Financial Resources:							
Operations:							
Personal Services and Employee Benefit Program	$1,785,849	$ 406,049	$	$ 294,279	$ 81,665	$ 6,646,750	$ 6,523,517
Supplies, Materials, and Services	4,769,686	4,407,388		4,453,629	512,161	35,114,062	24,424,271
Purchase and/or Replacement of Motor Vehicles			375,415			375,415	333,795
Refund of Receipts	2,550	968				10,616	82,558
Investments Purchased			4,359,000			4,359,000	3,060,947
Total Financial Resources used in Operations	$6,558,085	$ 4,814,405	$4,734,415	$4,747,908	$593,826	$ 46,505,843	$ 34,425,088
Other Uses:							
Transfer to General Fund	10,441			56,206		211,468	229,260
Repayment of Advance from General Fund							10,000
Total Uses of Financial Resources	$6,568,526	$ 4,814,405	$4,734,415	$4,804,114	$593,826	$ 46,717,311	$ 34,664,348
Increase (Decrese) in Cash	$ 73,703	$ (125,427)	$ (272,627)	$ 173,112	$ 35,943	$ 582,842	$ 860,847
Cash, July 1	$ 647,263	$ 424,922	$ 273,740	$ 254,538	$270,724	$ 3,988,481	$ 3,127,634
Cash, June 30, (Exhibit F-1)	$ 720,966	$ 299,495	$ 1,113	$ 427,650	$306,667	$ 4,571,323	$ 3,988,481

See Notes 3 and 8 to Combined Financial Statements.

FINANCIAL SECTION

Exhibit/
Schedule

TRUST AND AGENCY FUNDS:

Combining Balance Sheets.. G-1

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.. G-2

Retirement Funds

Combining Balance Sheets.. G-3

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance.. G-4

Trust and Agency Funds - Other

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Custodial Funds - State Institutions

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Payroll and Pension Clearing Fund

Balance Sheets.. G-10

Statement of Revenues, Expenditures, and Changes in Fund Balances.. G-11

Exhibit G-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING BALANCE SHEETS
ALL TRUST AND AGENCY FUNDS

June 30, 1982

ASSETS	Retirement (G-3)	Other (G-5)	Custodial Funds - State Institutions (G-7)	Payroll and Pension Clearing (G-10)	Totals	
					June 30, 1982	June 30, 1981
Cash	$ 1,663,107	$ 140,477	$ 116,401	$ 3,277,674	$ 5,197,659	$ 2,834,299
Cash with Fiscal Agents	20		123,100		123,120	123,420
Investments	623,985,287	2,354,846	2,003,000	4,707,500	633,050,633	546,265,368
Accounts Receivable		21,245			21,245	
Deferred Compensation in Hands of Insurance Carriers				11,326,092	11,326,092	9,310,457
Due from Insurance Carriers and Others				1,956	1,956	2,233
Total Assets	$625,648,414	$2,516,568	$ 2,242,501	$ 19,313,222	$649,720,705	$558,535,777
LIABILITIES AND FUND BALANCE						
Liabilities:						
Vouchers and Accounts Payable	$	$ 34,768	$ 57,609	$ 368,755	$ 461,132	$ 855,517
Accrued Payroll and Fringe Benefits		3,940			3,940	3,174
Custodial Accounts			1,551,888		1,551,888	1,751,809
Federal Government - FICA and Savings Bonds				6,765,598	6,765,598	6,638,692
State Employees - R.I. Deferred Compensation Program				11,326,092	11,326,092	9,310,457
Insurance Carriers and Others				52,688	52,688	79,303
Total Liabilities	$	$ 38,708	$ 1,609,497	$ 18,513,133	$ 20,161,338	$ 18,638,952
Fund Balance:						
Reserve for Group Life Insurance Premiums	$	$	$	$ 491,267	$ 491,267	$ 178,815
Disability Self-Insurance Reserve - Group Life Insurance				308,822	308,822	318,894
Reserve for Encumbrances			42,233		42,233	115,637
Unreserved	625,648,414	2,477,860	590,771		628,717,045	539,283,479
Total Fund Balance (Exhibit G-2)	$625,648,414	$2,477,860	$ 633,004	$ 800,089	$629,559,367	$539,896,825
Total Liabilities and Fund Balance	$625,648,414	$2,516,568	$ 2,242,501	$ 19,313,222	$649,720,705	$558,535,777

See Notes 3 and 8 to Combined Financial Statements.
Parentheses denote red figure.

Exhibit G-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL TRUST AND AGENCY FUNDS
For the Fiscal Year Ended June 30, 1982

	Retirement (G-4)	Other (G-6)	Custodial (G-8)	Payroll and Pension Clearing (G-11)	Totals Years Ended June 30, 1982	Totals Years Ended June 30, 1981 **
Revenues:						
Licenses, Fees, Sales and Services	$	$ 377,076	$800,007	$	$ 1,177,083	$ 1,105,557
Contributions	89,207,762		14,561		89,222,323	76,766,404
Income from Investments	55,024,918	341,512	101,355	1,298,758	56,766,543	47,424,818
Interest	163,495				163,495	142,136
Unclaimed Property		1,330,442			1,330,442	1,212,402
Miscellaneous Income	7,644		15,612	473,762	497,018	691,797
Total Revenues	$144,403,819	$2,049,030	$931,535	$ 1,772,520	$149,156,904	$127,343,114
Expenditures:						
Individual and Family Development	$ 55,256,181	$ 91,310	$987,089	$	$ 56,334,580	$ 50,777,965
Miscellaneous Expenses	3,324	770,657		157,348	931,329	652,235
Total Expenditures	$ 55,259,505	$ 861,967	$987,089	$ 157,348	$ 57,265,909	$ 51,430,200
Excess of Revenues over (under) Expenditures	$ 89,144,314	$1,187,063	$(55,554)	$ 1,615,172	$ 91,890,995	$ 75,912,914
Other Financing Sources (Uses):						
Interfund and Intrafund Transfers	$	$ (925,000)	$ 9,339	$(1,312,792)	$ (2,228,453)	$ (2,666,145)
Total Other Financing Sources (Uses)	$	$ (925,000)	$ 9,339	$(1,312,792)	$ (2,228,453)	$ (2,666,145)
Increase (Decrease) in Fund Balance	$ 89,144,314	$ 262,063	$(46,215)	$ 302,380	$ 89,662,542	$ 73,246,769
Fund Balances, July 1	536,504,100	2,215,797	$679,219	497,709	539,896,825	466,650,056
Fund Balances, June 30 (Exhibit G-1)	$625,648,414	$2,477,860	$633,004	$ 800,089	$629,559,367	$539,896,825

See Notes 3 and 9 to Combined Financial Statements.

** Restated

Parentheses denote red figure.

COMMENTS

(Exhibits G-3, 4)

EMPLOYEES' RETIREMENT FUND

This Fund is maintained for the purpose of financing the retirement system for state employees and public school teachers, which provides retirement, disability, and death benefit coverage. In the case of state employees, the system operates as a full supplement to Federal Social Security (Chapter 36-8, 9, 10 of the General Laws of Rhode Island).

The actuary is required to make an investigation into the mortality, service, and compensation experience of the members of the retirement system, and to make a valuation of the assets and liabilities of the system. The Retirement Board shall certify to the Director of Administration before December 15 in each year, rates of contribution payable by the State of Rhode Island for the next fiscal year. The rates for 1982 and 1983 are as follows:

	Employer	
Fiscal	State Employees	Teachers
1982	10.4%	6.6%
1983	11.3%	7.3%

Effective July 1, 1979, due to a change in the statutory funding, the calculation of rates provides for increasing rates from 77% in 1979-80 to 100% in 1985 of current service costs; in addition, interest on the unfunded liability increases from 45% in 1979-80 to 100% in 1985. The rate for 1981-82 was 86% of current service costs plus interest of 65% on the unfunded liability. The unfunded liability of the system as of June 30, 1985 is to be amortized over thirty years.

An amendment to the retirement laws provided a one-year deferment to the initiation of new contribution rates for state employees and teachers. The present schedule for state employees and teachers is as follows:

	Employee	
	State Employees	Teachers
July 1, 1982	6%	7%
July 1, 1985 and after	6 1/2%	7 1/2%

Senate Bill 2665, Substitute A, January Session 1980 provided for a change in the rate of 8.655% as a State charge on behalf of State employees for the fiscal year beginning July 1, 1980. Another change provided that effective January 1, 1981 the cost of living adjustment shall be computed and paid at the rate of 3% of the original retirement allowance, compounded annually for state employees and teachers. Appropriations to pay the additional cost for state employees and teachers are provided for in the bill.

Survivor benefits for teachers are fully funded by equal contributions by the teachers and the cities and towns.

A separate retirement program is maintained for members of the faculty and certain administrative employees of the State University and Colleges. This program is reinsured with the Teachers' Insurance and Annuity Association Plan (TIAA) of New York.

COMMENTS

(Exhibits G-3, 4)

EMPLOYEES' RETIREMENT FUND (Cont'd)

Retirement System Highlights

Membership Data	1982	1981	Increase Decrease*
State Employees - Active	$ 15,220	$ 16,467	$ 1,247*
Teachers - Active	10,537	10,897	360*
State Employees - Retired	5,083	4,809	274
Teachers - Retired	3,003	2,927	76

	1982	1981	Increase Decrease*
Fund Balance	$540,319,678	$461,540,525	$ 78,779,153
Investments	539,042,136	463,849,110	75,193,026
Investment Income	47,617,301	39,790,967	7,826,334
Members' Comtributions:			
State Employees	14,120,070	12,851,274	1,268,796
Teachers	14,419,664	14,614,575	194,911*
Teachers-Survivors' Benefits	530,786	554,199	23,413*
State Contributions:			
State Employees	25,866,607	19,697,020	6,169,587
Teachers	14,732,603	11,388,975	3,343,628
Refunds of Contributions:			
State Employees	2,451,656	1,708,554	743,102
Teachers	1,830,304	1,187,707	642,597
Municipal Contributions:			
Teachers	16,077,670	12,212,717	3,864,953
Teachers Survivors' Benefits	539,228	557,769	18,541*
Transfers	29,625	30,517	892*
Pensions and Benefit Payments:			
State Employees	22,810,597	20,228,556	2,582,041
Public School Teachers	27,711,474	25,281,343	2,430,131

Fund Reserves

Preliminary June 30, 1982 computations of the Retirement Board indicate the following for liabilities and Reserves.

COMMENTS

(Exhibits G-3, 4)

EMPLOYEES' RETIREMENT FUND (Cont'd)

Employees' Retirement Fund

Unclaimed Benefits	$ 88,649
Members' Contribution Reserves	
State Employees	82,628,251
Teachers	113,536,024
Teachers' Survivors	6,287,524
General Reserves	
State Employees	199,969,603
Teachers	122,238,642
Teachers' Survivors	18,466,478
Certain State Employees	3,750

The Reserves of the Employees' Retirement Fund are classified as (1) a Members' Contribution Reserves - consists of the state employee and teacher employee contributions. (2) General Reserves - consists of (a) the state employer and municipal employer contributions, (b) special state appropriations, and (c) category transfers of members' contributions from Membership Reserve when state employees and teachers retire or have survivor claims.

There are also periodic additions to this reserve for fund earnings and these earnings are prorated in accordance with prevailing reserve balances in the various categories of reserve.

At the time of printing the updated information was not available, but the Report of the Retirement Board for the year ended June 30, 1981 indicated:

Employees' Retirement System - The Unfunded Actuarial Liability

State of Rhode Island:	June 30, 1981
State Employees	$ 375,770,400
Teacher Members	289,312,650
Total State	$ 665,083,050
Cities and Towns on account of Teacher Members	289,312,650
Total	$ 954,395,700

COMMENTS

(Exhibits G-3, 4)

MUNICIPAL EMPLOYEES' RETIREMENT FUND

This fund is for the purpose of financing the Municipal Retirement System in which participation is optional by Rhode Island cities and towns. Thirty-three municipalities and related entities are now in this system.

The method of financing the system established by Chapter 45-21 of the General Laws reflects a full-funded basis in accordance with accruing requirements. It consists of contributions by municipal employees of a fixed percent of compensation and matching contributory payments by participating municipalities. Service is an obligation of the respective participating municipalities; such obligation is not indicated in the balance sheet of this Fund. The system is directed and administered by the State Retirement Board. The State assumes the entire cost of administration of this system.

	1982	1981	Increase
Fund Balance	$85,328,736	$74,963,575	$10,365,161
Investments	84,943,151	74,947,412	9,995,739
Investment Income	7,407,617	6,183,827	1,223,790
Member Contributions	3,194,673	2,974,856	219,817
Refunds of Contributions	2,204,728	489,798	1,714,930
Municipal Contributions	6,192,590	5,477,727	714,863
Pension and Benefit Payments	4,259,302	3,779,725	479,577

Membership Data	1982	1981	Increase
Number of Members	4,486	4,449	37
Number on Retirement	1,402	1,297	105

Municipal Retirement Fund

Unclaimed Benefits	$ 21,636
Reserves - General Employees	
Member Contributions	16,295,803
Employer Accumulation	2,038,433
Retirement	57,910,782
Reserves - Police & Fire	
Member Contributions	2,031,906
Employer Accumulation	1,143,176
Retirement	6,433,215

The Reserves of Municipal Retirement Fund are classified as Reserves-General Employees which receives member and municipal contributions that are transferred to the Retirement reserve when an employee retires, along with investment earnings. The same procedure is applicable to the Police and the Fire Reserve.

For further information concerning the financial operations of the retirement system for State employees and public school teachers, and the retirement system for municipal employees, reference should be made to the annual reports of the State Retirement Board covering each of these retirement systems.

Exhibit G-3

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING BALANCE SHEETS
RETIREMENT TRUST AND AGENCY FUNDS

June 30, 1982

		Employees' Retirement				Totals	
ASSETS	Municipal Employees' Retirement	State Employees	Teachers	Teachers' Survivors	Unclaimed Benefits	June 30, 1982	June 30, 1981
Cash	$ 385,575	$ 599,543	$ 502,036	$ 87,304	$ 88,649	$ 1,663,107	$ (2,292,442)
Imprest Cash	10	10				20	20
Investments	84,943,151	280,571,431	233,836,479	24,634,226		623,985,287	538,796,522
Total Assets	$85,328,736	$281,170,984	$234,338,515	$24,721,530	$ 88,649	$ 625,648,414	$ 536,504,100
FUND BALANCE							
Fund Balance (Exhibit G-4)	$85,328,736	$281,170,984	$234,338,515	$24,721,530	$ 88,649	$ 625,648,414	$ 536,504,100
Total Fund Balance	$85,328,736	$281,170,984	$234,338,515	$24,721,530	$ 88,649	$ 625,648,414	$ 536,504,100

See Notes 3 and 9 to Combined Financial Statements.

Parentheses denote red figure.

Exhibit G-4

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES RETIREMENT TRUST AND AGENCY FUNDS

For the Fiscal Year Ended June 30, 1982

	Municipal Employees' Retirement	EMPLOYEES' RETIREMENT				Totals	
						Year Ended	
		State Employees	Teachers	Teachers' Survivors	Unclaimed Benefits	June 30, 1982	June 30, 1981
Revenues:							
Net Contributions	$ 7,182,535	$ 37,535,021	$ 43,588,940	$ 880,708	$ 20,558	$ 89,207,762	$ 76,744,647
Income from Investments (Net)	7,407,617	24,913,372	20,427,822	2,276,107		55,024,918	45,974,794
Interest on Member Purchases	35,264	75,887	52,344			163,495	142,136
Miscellaneous Income	514	3,418	2,527	1,185		7,644	12,335
Total Revenues	$14,625,930	$ 62,527,698	$ 64,071,633	$ 3,158,000	$ 20,558	$ 144,403,819	$ 122,873,912
Expenditures:							
Retirement Benefits	$ 4,259,296	$ 22,810,597	$ 27,711,474	$ 466,886	$ 7,928	$ 55,256,181	$ 49,743,682
Miscellaneous Expenses	6	683	2,371	264		3,324	2,260
Total Expenditures	$ 4,259,302	$ 22,811,280	$ 27,713,845	$ 467,150	$ 7,928	$ 55,259,505	$ 49,745,942
Excess of Revenues over Expenditures	$10,366,628	$ 39,716,418	$ 36,357,788	$ 2,690,850	$ 12,630	$ 89,144,314	$ 73,127,970
Other Financing Sources (Uses):							
Interfund and Intrafund Transfers	$ (1,467)	$ 1,467	$	$	$	$	$
Total Other Financing Sources (Uses)	$ (1,467)	$ 1,467	$	$	$	$	$
Increase in Fund Balance	$10,365,161	$ 39,717,885	$ 36,357,788	$ 2,690,850	$ 12,630	$ 89,144,314	$ 73,127,970
Fund Balance, July 1	74,963,575	241,453,099	197,980,727	22,030,680	76,019	536,504,100	463,376,130
Fund Balance, June 30 (Exhibit G-3)	$85,328,736	$281,170,984	$234,338,515	$24,721,530	$ 88,649	$ 625,648,414	$ 536,504,100

See Notes 3 and 9 to Combined Financial Statements.

TRUST AND AGENCY FUNDS - OTHER

(Exhibits G-5, 6)

Exhibit G-5

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING BALANCE SHEETS
TRUST AND AGENCY FUNDS - OTHER

June 30, 1982

	Unclaimed Property	Violent Crimes Indemnity	R.I. Veterans' Home	Real Estate Recovery	Permanent School	Touro Jewish Synagogue	Totals	
ASSETS							June 30, 1982	June 30, 1981
Cash	$ 70,453	$ 39,219	$ 1,948	$ 11,767	$ 8,440	$ 8,650	$ 140,477	$ 148,957
Investments		793,000	450,000	182,000	757,000	172,846	2,354,846	2,105,846
Accounts Receivable		4,211	17,034				21,245	
Total Assets	$ 70,453	$ 836,430	$ 468,982	$ 193,767	$ 765,440	$ 181,496	$ 2,516,568	$ 2,254,803
LIABILITIES AND FUND BALANCES								
Liabilities								
Accrued Payroll and Fringe Benefits	$ 3,940	$	$	$	$	$	$ 3,940	$ 3,174
Vouchers and Accounts Payable	2,424	30,750	877	717			34,768	35,832
Total Liabilities	$ 6,364	$ 30,750	$ 877	$ 717	$	$	$ 38,708	$ 39,006
Fund Balances (Exhibit G-6)	$ 64,089	$ 805,680	$ 468,105	$ 193,050	$ 765,440	$ 181,496	$ 2,477,860	$ 2,215,797
Total Liabilities and Fund Balance	$ 70,453	$ 836,430	$ 468,982	$ 193,767	$ 765,440	$ 181,496	$ 2,516,568	$ 2,254,803

See Note 3 to Combined Financial Statements.

Exhibit G-6

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TRUST AND AGENCY FUNDS - OTHER

For the Fiscal Year Ended June 30, 1982

	Unclaimed Property	Violent Crimes Indemnity	R.I. Veterans' Home	Real Estate Recovery	Permanent School	Touro Jewish Synagogue	Totals	
							June 30, 1982	June 30, 1981**
Revenues:								
Sales and Services	$	$	$ 17,034	$	$	$	$ 17,034	$
Income from Investments		110,266	62,371	28,499	102,374	38,002	341,512	242,397
Unclaimed Property	1,277,171		53,271				1,330,442	1,212,402
Fees	4,500	338,805		10,455	6,282		360,042	340,185
Total Revenues	$1,281,671	$ 449,071	$ 132,676	$ 38,954	$ 108,656	$ 38,002	$ 2,049,030	$ 1,794,984
Expenditures:								
Individual and Family Development	$	$	$	$	$ 91,310	$	$ 91,310	$ 26,506
Miscellaneous	372,004	321,648	38,045	25,510		13,450	770,657	524,190
Total Expenditures	$ 372,004	$ 321,648	$ 38,045	$ 25,510	$ 91,310	$ 13,450	$ 861,967	$ 550,696
Excess of Revenues over Expenditures	$ 909,667	$ 127,423	$ 94,631	$ 13,444	$ 17,346	$ 24,552	$ 1,187,063	$ 1,244,288
Other Financing Sources (Uses) Interfund and Intrafund Transfers	$ (925,000)	$	$	$	$	$	$ (925,000)	$ (755,000)
Total Other Financing Sources (Uses)	$ (925,000)	$	$	$	$	$	$ (925,000)	$ (755,000)
Increase (Decrease) in Fund Balance	$ (15,333)	$ 127,423	$ 94,631	$ 13,444	$ 17,346	$ 24,552	$ 262,063	$ 489,288
Fund Balance, July 1	79,422	678,257	373,474	179,606	748,094	156,944	2,215,797	1,726,509
Fund Balance, June 30 (Exhibit G-5)	$ 64,089	$ 805,680	$ 468,105	$ 193,050	$ 765,440	$ 181,496	$ 2,477,860	$ 2,215,797

See Note 3 to Combined Financial Statements.

** Restated to eliminate July 1, 1980 Fund Balance ($845,792) and 1981 activity (Revenues - $21,674,705; Expenditures $22,383,017 and Interfund Transfers - $137,480) of FICA Fund, a separate trust fund that was discontinued in 1981.

Parentheses denote red figure.

CUSTODIAL FUNDS - STATE INSTITUTIONS

(Exhibits G-7, 8, 9)

Exhibit G-7

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

CUSTODIAL FUNDS - STATE INSTITUTIONS
BALANCE SHEETS

June 30, 1982 and 1981

ASSETS	1982	1981
Cash	$ 116,401	$ 274,635
Imprest Cash (Exhibit G-9)	123,100	123,400
Investments	2,003,000	2,075,000
Total Assets	$2,242,501	$2,473,035
LIABILITIES AND FUND BALANCE		
Liabilities:		
Vouchers and Accounts Payable	$ 57,609	$ 42,007
Custodial Accounts	1,551,888	1,751,809
Total Liabilities	$1,609,497	$1,793,816
Fund Balance:		
Reserved for Encumbrances	$ 42,233	$ 115,637
Unreserved	590,771	563,582
Total Fund Balance (Exhibit G-8)	$ 633,004	$ 679,219
Total Liabilities and Fund Balance	$2,242,501	$2,473,035

See Note 3 to Combined Financial Statements.

Exhibit G-8

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

CUSTODIAL FUNDS - STATE INSTITUTIONS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Revenues:		
Income from Investments (Net)	$ 101,355	$ 94,672
Sales and Services - Stores	798,102	762,533
Donations - Benefits	14,561	21,757
Miscellaneous Income - Benefits	15,612	12,157
Sales and Donations - Occupational Therapy	1,905	2,839
Total Revenues	$ 931,535	$ 893,958
Expenditures:		
Stores	$ 690,408	$ 659,830
Benefits Paid	296,209	345,463
Occupational Therapy	472	2,484
Total Expenditures	$ 987,089	$1,007,777
Revenues over (under) Expenditures	$ (55,554)	$ (113,819)
Other Financing Sources:		
Interfund and Intrafund Transfers	$ 9,339	$ 1,810
Total Other Financing Sources	$ 9,339	$ 1,810
Increase (Decrease) in Fund Balance	$ (46,215)	$ (112,009)
Fund Balance, July 1	679,219	791,228
Fund Balance, June 30 (Exhibit G-7)	$ 633,004	$ 679,219

See Note 3 to Combined Financial Statements.

Exhibit G-9

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

CUSTODIAL FUNDS - STATE INSTITUTIONS
Statement of Imprest Cash Funds
June 30, 1982

GENERAL HOSPITAL	
Patients' Accounts	$25,000
INSTITUTE OF MENTAL HEALTH	
Patients' Accounts	25,000
Stores	250
Patients' Benefits	3,500
ADULT CORRECTIONAL INSTITUTION	
Inmates' Accounts	40,000
Stores	125
Inmates' Benefits	1,000
ZAMBARANO MEMORIAL HOSPITAL	
Patients' Accounts	7,500
Patients' Benefits	3,500
R. I. TRAINING SCHOOL FOR BOYS	
Trainees' Accounts	700
Trainees' Benefits	500
R. I. VETERANS' HOME	
Residents' Accounts	1,000
Residents' Benefits	2,000
DR. JOSEPH H. LADD SCHOOL	
Wards' Accounts	10,500
Stores	25
Wards' Benefits	2,500
Total Imprest Cash (Exhibit G-7)	$123,100

Comments

(Exhibits G-10, 11)

PAYROLL AND PENSION CLEARING FUND

A clearing account provides the facility of a single account for processing state employees' salaries, pensions, and their mandatory and voluntary deductions. It is also a facility for processing the state's share of employee benefits. Cash is transferred from various funds of the state to this clearing account on every payday based on the particular funds' payroll or pension liability.

The reduction in pay for Deferred Compensation programs is recorded in this fund and is subsequently transferred to the Insurance Company of the employee's choice.

Starting in February, 1981, this fund was used to accept funds from cities, towns and quasi-public bodies for Federal Insurance Contributions; these funds are forwarded to the U.S. Secretary of Treasurer by the State General Treasurer, in accordance with an agreement with the Social Security Administration.

A balance exists in the Group Life Insurance account due to receipt of dividends and transfer of reserve for premium waivers from the Insurance Carrier to the State of Rhode Island. The State of Rhode Island, hereafter, shall have the sole responsibility for the continuation of the insurance in force under the Group Policy with respect to employees who have provided due proof of total disability from bodily injury or disease which wholly and continuously prevents them from engaging in any occupation or employment for wage or profit.

Exhibit G-10

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

PAYROLL AND PENSION CLEARING FUND
BALANCE SHEETS
June 30, 1982 and 1981

	1982	1981
ASSETS		
Cash	$ 3,277,674	$ 4,703,149
Investments (At Cost)	4,707,500	3,288,000
Deferred Compensation in Hands of Insurance Carriers	11,326,092	9,310,457
Due from Insurance Carriers and Others	1,956	2,233
Total Assets	$19,313,222	$17,303,839
LIABILITIES AND FUND BALANCE		
Liabilities:		
Vouchers Payable	$ 368,755	$ 777,678
Federal Government - FICA and Savings Bonds	6,765,598	6,638,692
State Employees - R.I. Deferred Compensation Program	11,326,092	9,310,457
Insurance Carriers and Others	52,688	79,303
Total Liabilities	$18,513,133	$16,806,130
Fund Balance:		
Reserved - Group Life Insurance Premium	$ 491,267	$ 178,815
Disability Self-Insurance Reserve - Group Life Insurance	308,822	318,894
Total Fund Balance (Exhibit G-11)	$ 800,089	$ 497,709
Total Liabilities and Fund Balance	$19,313,222	$17,303,839

See Notes 3 and 9 to Combined Financial Statements.

Exhibit G-11

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

PAYROLL AND PENSION CLEARING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Years Ended June 30, 1982 and 1981

	1982	1981
Revenues:		
Income from Investments	$1,298,758	$1,112,955
Premium Recoveries	473,762	667,305
Total Revenues	$1,772,520	$1,780,260
Expenditures:		
Premiums Disability Insurance	$ 10,072	$ 6,094
Group Life and Health Insurance	$ 147,276	119,691
Total Expenditures	$ 157,348	$ 125,785
Transfers:		
Transfers to General Fund	1,312,792	1,912,955
Total Expenditures and Transfers	$1,470,140	$2,038,740
Excess of Revenues over (under) Transfers and Expenditures	$ 302,380	$ (258,480)
Fund Balance, July 1	497,709	756,189
Fund Balance, June 30, (Exhibit G-10)	$ 800,089	$ 497,709

See Notes 3 and 9 to Combined Financial Statements.

GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS

	Exhibit/ Schedule
Statement of General Long-Term Debt	H-1
Statement of Changes in General Long-Term Debt	H-2
Combined Schedule of Bonds Payable	H-3

STATE DEBT

ANALYSIS OF DEBT CHANGES (Refer to Exhibits H-1, 2 and 3)

The Net General Obligation Bonded Debt Supported by Taxes at June 30, 1982, amounted to $214,560,000, an increase of $11,840,000 compared with the previous year, as follows:

Issuance of Serial Bonds	$50,000,000	
Issuance of Bond Anticipation Notes	30,000,000	$80,000,000
Redemption of Serial Bonds	$23,160,000	
Redemption of Bond Anticipation Notes	45,000,000	$68,160,000
Increase - Debt Supported by Taxes		$11,840,000

DEBT SERVICE COST - GENERAL DEBT

	1982	1981	Increase (Decrease)
Interest on Debt	$12,399,861	$11,610,179	$ 789,682
Redemption on Serial Bonds	23,160,000	23,805,000	(645,000)
	$35,559,861	$35,415,179	$ 144,682

STATE AUTHORITIES

Following is a tabulation of present State Authorities classified as to whether or not their bonded indebtedness is guaranteed by the State.

Bonds Guaranteed by State	Reference
Blackstone Valley Sewer District	Exhibit E-4
Rhode Island Industrial Building Authority	Exhibit E-7
Rhode Island Recreational Building Authority	Exhibit E-10
Rhode Island Turnpike and Bridge Authority (State guarantee limited to $31,000,000)	Refer to page 217
Narragansett Bay Water Quality Management District Commission	Exhibit E-22
Bonds Not Guaranteed by State	
State Colleges - Federal Loans; Certain Bonds	G.L. 16-32
Rhode Island Public Buildings Authority	G.L. 37-14
Rhode Island Public Transit Authority	G.L. 39-18
Rhode Island Higher Education Assistance Authority	G.L. 16-57
Rhode Island Industrial Facilities Corporation	G.L. 45-37.1
Rhode Island Health and Educational Building Corporation	G.L. 45-38
Water Resources Board	G.L. 46-15.1
Rhode Island Student Loan Authority	G.L. 16-62.3

STATE DEBT

Bonds Not Guaranteed by State (Cont'd)

R.I. Housing and Mortgage Finance Corporation...............	G.L. 42-55
Rhode Island Port Authority and Economic Development Corporation..................................	G.L. 42-64
Howard Development Corporation..............................	G.L. 37-19
Rhode Island Solid Waste Management Corporation.............	G.L. 23-46.1

R.I. TURNPIKE AND BRIDGE AUTHORITY - State Guaranteed Bonds (Exhibit H-3)

In total, the voters authorized the R.I. Turnpike and Bridge Authority to issue bonds amounting to $61,000,000, of which $30,000,000 are revenue bonds and $31,000,000 are bonds guaranteed by the state. These referenda also required the Bridge Authority to deposit with the General Treasurer of the State, in the Newport Bridge Bond Reserve Fund, proceeds of bridge bonds guaranteed by the state amounting to $3,500,000 for the purpose of reimbursing the General Fund of the state for all payments for bond interest paid on state guaranteed bonds, and to provide a reserve for future interest payments. The Bridge became operational on June 28, 1969.

Following is the status of this Reserve Fund and reimbursements due the General Fund for bond interest as of June 30, 1982:

Newport Bridge Bond Reserve Fund

Deposited with General Treasurer - Fiscal 1968	$ 3,500,000
Income from Investments	$ 140,644
Total Available for Interest Paid from Reserve	$ 3,640,644
Reimbursements Due to General Fund for Interest Payments Paid From Fiscal Year 1970 through 1980	$13,371,560

Temporary Borrowing

The state borrowed and paid off during the fiscal year, $85,000,000 at an interest of $4,013,417 to finance current operations in anticipation of expected revenues.

BONDS AND NOTES ISSUED DURING FISCAL YEAR
AND UNISSUED AT JUNE 30, 1982 (1)
(Authorized by Voters)
(Exhibits D-1, H-3)

			Issued		
GENERAL OBLIGATION BONDS SUPPORTED BY TAXES	Legal Reference	Authorized	Current Year	To Date	Unissued
Capital Development Fund	(Ch 166, P.L. 1974)	$ 17,105,000	$ 7,000,000	$17,105,000	
	(Ch 255, P.L. 1976)	23,700,000	7,500,000	15,200,000	$ 8,500,000
	(Ch 150, P.L. 1977)	47,500,000	12,500,000	27,800,000	19,700,000
	(Ch 239, P.L. 1978)	11,700,000			11,700,000
	(Ch 163, P.L. 1980)	14,869,600			14,869,600
Special Capital Development Fund	(Ch 254, P.L. 1980)	9,775,000			9,775,000
R.I. Economic Development Fund	(Ch 157, P.L. 1979)	25,000,000		15,000,000	10,000,000
Environmental Quality Improvement Fund	(Ch 156, P.L. 1979)	15,000,000	5,000,000	5,000,000	10,000,000
Handicapped Accessibility Fund	(Ch 166, P.L. 1980)	5,250,000			5,250,000
Hazardous Substances Fund	(Ch 166, P.L. 1980)	3,000,000	3,000,000	3,000,000	
TOTAL GENERAL OBLIGATION BONDS SUPPORTED BY TAXES		$172,899,600	$35,000,000	$83,105,000	$ 89,794,600
SELF-SUPPORTING ENTERPRISE BONDS-GUARANTEED BY STATE					
R.I. Industrial Building Authority	(Ch 234, P.L. 1966) (Ch 99 P.L. 1973) (Ch 138, P.L. 1979)	$ 80,000,000	$	$	$ 80,000,000
R.I. Recreational Building Authority	(Ch 102, P.L. 1966) (Ch 121, P.L. 1973)	20,000,000	1,000,000	1,000,000	19,000,000
Blackstone Valley Sewer District	(Ch 267, P.L. 1966)	8,500,000	2,000,000	7,000,000	1,500,000
Blackstone Valley Sewer District	(Ch 92, P.L. 1971)	3,300,000	500,000	900,000	2,400,000
Narragansett Bay Water Quality Management District Commission Fund	(Ch 342, P.L. 1980)	87,700,000			87,700,000
Total		$199,500,000	$ 3,500,000	$ 8,900,000	$190,600,000

(1) See Note 10 to Financial Statements.

Exhibit H-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

STATEMENT OF GENERAL LONG-TERM DEBT
June 30, 1982 and 1981

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT

	1982	1981
Term Bonds:		
Amount Available in Debt Service Funds	$ 500,000	$ 500,000
Serial Bonds and Bond Anticipation Notes:		
Amount to be Provided	214,560,000	202,720,000
TOTAL AVAILABLE AND TO BE PROVIDED	$215,060,000	$203,220,000

GENERAL LONG-TERM DEBT

	1982	1981
Term Bonds Payable	$ 500,000	$ 500,000
Serial Bonds Payable	214,560,000	187,720,000
Bond Anticipation Notes Payable		15,000,000
TOTAL GENERAL LONG-TERM DEBT PAYABLE (Exhibit H-3)	$215,060,000	$203,220,000

Refer to Exhibit H-3 for self-supporting Enterprise Bonds - Guaranteed by State.

	1982	1981
Blackstone Valley District Loans	$ 9,165,000	$ 7,215,000
R. I. Turnpike and Bridge Authority	31,000,000	31,000,000
R. I. Recreational Building Authority	1,000,000	
	$ 41,165,000	$ 38,215,000

See Note 10 to Combined Financial Statements.

Exhibit H-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT

For the Fiscal Years Ended June 30, 1981 and 1982

		General Obligation Bonds		
	Balance July 1, 1981	Issued	Retired	Balance June 30, 1982
Term Bonds:				
Amount Available in Debt Service Funds	$ 500,000	$	$	$ 500,000
Serial Bonds and Bond Anticipation Notes:				
Amount to be provided for retirement of long-term debt	202,720,000	80,000,000	68,160,000	214,560,000
Total Available and to be Provided	$203,220,000	$80,000,000	$68,160,000	$ 215,060,000
General Long-Term Debt Payable:				
Term Bonds	$ 500,000	$	$	$ 500,000
Serial Bonds	187,720,000	50,000,000	23,160,000	214,560,000
Bond Anticipation Notes	15,000,000	30,000,000	45,000,000	
Total General Long-Term Debt Payable	$203,220,000	$80,000,000	$68,160,000	$ 215,060,000

See Note 10 to Combined Financial Statements.

Exhibit H-3

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINED SCHEDULE OF BONDS PAYABLE AS OF JUN 30, 1982

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATICN AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
GENERAL OBLIGATION BONDS SUPPORTED BY TAXES							
TERM BONDS							
STATE REFORMATORY FOR MEN LOAN	$ 500000	05 15 1933	4.000	500M/05 15 1983	$ 500000	$ 479863	$ 20137
SINKING FUND EXCESS OVER STATUTORY REQUIREMENTS						20137	20137-
TOTAL TERM BONDS	$ 500000				$ 500000	$ 500000	$
SERIAL BONDS - CAPITAL ISSUE							
STATE COLLEGES DEVELOPMENT LCAN OF 1960 SERIES A	1300000	03 01 1962	3.250	50M/03 01 1983-1992	500000		500000
STATE COLLEGES DEVELOPMENT LCAN CF 1960 SERIES B	1700000	09 01 1962	3.125	60M/09 01 1982	560000		560000
			3.125	50M/09 01 1983-1992			
STATE COLLEGES DEVELOPMENT LOAN OF 1960 SERIES C	2000000	03 01 1963	3.100	65M/03 01 1983	765000		765000
			3.100	70M/03 01 1984-1993			
STATE COLLEGES DEVELOPMENT LCAN OF 1960 SERIES D	1000000	09 01 1963	3.200	35M/09 01 1982-1983	370000		370000
			3.200	30M/09 01 1984-1993			
THE STATE COLLEGES DEVELOPMENT LOAN OF 1962 SERIES A	1000000	09 01 1963	3.000	50M/09 01 1982-1983	100000		100000
THE STATE COLLEGES DEVELOPMENT LOAN CF 1962 SERIES B	2000000	03 01 1964	3.150	100M/03 01 1983-1984	200000		200000
THE STATE COLLEGES DEVELOPMENT LCAN OF 1962 SERIES C	1500000	09 01 1964	3.125	75M/09 01 1982-1984	225000		225000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1962 SERIES D	1000000	04 01 1965	3.050	50M/04 01 1983-1985	150000		150000
THE STATE COLLEGES DEVELCPMENT LOAN OF 1962 SERIES E	1000000	10 01 1967	4.125	50M/10 01 1982-1987	300000		300000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1982

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
THE STATE COLLEGES DEVELOPMENT LOAN OF 1964 SERIES A	$ 1500000	10 01 1965	3.375	90M/10 01 1982-1985	$ 360000		$ 360000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1964 SERIES B	2000000	04 01 1966	3.550	90M/04 01 1983-1986	360000		360000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1964 SERIES C	1000000	06 01 1967	3.850	50M/06 01 1983-1987	250000		250000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1964 SERIES D	1600000	04 01 1968	4.125	80M/04 01 1983-1988	480000		480000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES A	1000000	10 01 1967	4.125	50M/10 01 1982-1987	300000		300000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES B	1000000	04 01 1968	4.125	50M/04 01 1983-1988	300000		300000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES C	2000000	10 01 1968	4.050	100M/10 01 1982-1988	700000		700000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES D	2000000	04 01 1969	5.200	100M/04 01 1983-1989	700000		700000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES E	2000000	02 01 1970	6.200	100M/02 01 1983-1990	800000		800000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES F	4300000	01 01 1971	4.700	215M/01 01 1983-1991	1935000		1935000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1967 SERIES A	500000	02 01 1970	6.200	25M/02 01 1983-1990	200000		200000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1967 SERIES B	1500000	01 01 1971	4.700	75M/01 01 1983-1991	675000		675000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1967 SERIES C	1500000	01 01 1972	4.250	75M/01 01 1983-1992	750000		750000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1968 SERIES A	1000000	04 01 1969	5.200	50M/04 01 1983-1989	350000		350000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1968 SERIES B	1000000	02 01 1970	6.200	50M/02 01 1983-1990	400000		400000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1968 SERIES C	4000000	01 01 1971	4.700	200M/01 01 1983-1991	1800000		1800000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1968 SERIES D	4750000	01 01 1972	4.250	235M/01 01 1983-1992	2350000		2350000

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
THE STATE COLLEGES DEVELOPMENT LOAN OF 1970 SERIES A	$ 1000000	01 01 1972	4.250	50M/01 01 1983-1992	$ 500000		$ 500000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1970 SERIES B	3250000	01 01 1973	4.500	160M/01 01 1983	1810000		1810000
			4.500	165M/01 01 1984-1993			
THE STATE COLLEGES DEVELOPMENT LOAN OF 1970 SERIES C	1000000	01 01 1974	4.700	50M/01 01 1983-1994	600000		600000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1970 SERIES D	4000000	01 01 1975	6.100	200M/01 01 1983-1995	2600000		2600000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1970 SERIES E	3000000	01 01 1976	5.750	150M/01 01 1983-1996	2100000		2100000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES A	1000000	04 01 1966	3.500	45M/04 01 1983-1986	180000		180000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES B	1000000	10 01 1967	4.125	50M/10 01 1982-1987	300000		300000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES C	1500000	04 01 1968	4.125	75M/04 01 1983-1988	450000		450000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES D	1000000	10 01 1968	4.050	50M/10 01 1982-1988	350000		350000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES E	1000000	04 01 1969	5.200	50M/04 01 1983-1989	350000		350000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES F	500000	02 01 1970	6.200	25M/02 01 1983-1990	200000		200000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES G	2000000	01 01 1971	4.700	100M/01 01 1983-1991	900000		900000
THE BLACKSTONE VALLEY REGIONAL VOCATIONAL HIGH SCHOOL LOAN OF 1968 SER A	1000000	04 01 1969	5.200	50M/04 01 1983-1989	350000		350000
THE BLACKSTONE VALLEY REGIONAL VOCATIONAL HIGH SCHOOL LOAN OF 1968 SER B	1000000	01 01 1971	4.700	50M/01 01 1983-1991	450000		450000
THE VOCATIONAL EDUCATION EXPANSION PROGRAM LOAN OF 1970 SERIES A	1750000	01 01 1972	4.250	90M/01 01 1983-1992	900000		900000
THE VOCATIONAL EDUCATION EXPANSION PROGRAM LOAN OF 1970 SERIES B	2000000	01 01 1973	4.500	100M/01 01 1983-1993	1100000		1100000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1982

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
THE VOCATIONAL EDUCATION EXPANSION PROGRAM LOAN OF 1970 SERIES C	$ 2000000	01 01 1974	4.700	100M/01 01 1983-1994	$ 1200000		$ 1200000
THE VOCATIONAL EDUCATION EXPANSION PROGRAM LOAN OF 1970 SERIES D	2000000	01 01 1975	6.100	100M/01 01 1983-1995	1300000		1300000
THE STATE AIRPORT FACILITIES DEVELOPMENT LOAN OF 1965 SERIES A	700000	04 01 1966	3.500	25M/04 01 1983-1986	100000		100000
THE STATE AIRPORT FACILITIES DEVELOPMENT LOAN OF 1965 SERIES B	1300000	06 01 1967	3.850	60M/06 01 1983-1987	300000		300000
DR. JOSEPH H. LADD SCHOOL LOAN OF 1962 SERIES A	700000	03 01 1963	2.850	35M/03 01 1983	35000		35000
DR. JOSEPH H. LADD SCHOOL LOAN OF 1962 SERIES B	700000	03 01 1964	3.150	35M/03 01 1983-1984	70000		70000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES A	10000000	03 01 1957	3.250	400M/03 01 1983-1985	1200000		1200000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES B	10000000	03 01 1958	3.250	400M/03 01 1983-1986	1600000		1600000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES C	6000000	04 01 1961	3.500	250M/04 01 1983-1989	1750000		1750000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES D	1000000	09 01 1963	3.250	40M/09 01 1982-1988	280000		280000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES E	1500000	03 01 1964	3.250	60M/03 01 1983-1989	420000		420000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES F	500000	10 01 1965	3.500	25M/10 01 1982-1985	100000		100000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES G	500000	04 01 1966	3.500	25M/04 01 1983-1986	100000		100000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES H	500000	10 01 1967	4.250	25M/10 01 1982-1987	150000		150000
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES A	3000000	03 01 1962	3.250	100M/03 01 1983-1992	1000000		1000000
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES B	4000000	09 01 1962	3.150 3.150	135M/09 01 1982 130M/09 01 1983-1992	1435000		1435000
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES C	3000000	03 01 1963	3.100	100M/03 01 1983-1993	1100000		1100000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1982

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES D	$ 3000000	09 01 1963	3.200	100M/09 01 1982-1993	$ 1200000		$ 1200000
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES E	2000000	03 01 1964	3.300	65M/03 01 1983-1984	830000		830000
			3.300	70M/03 01 1985-1994			
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES F	3000000	09 01 1964	3.125	150M/09 01 1982-1984	450000		450000
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES G	2000000	04 01 1965	3.050	100M/04 01 1983-1985	300000		300000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES A	1000000	09 01 1962	3.125	35M/09 01 1982	335000		335000
			3.125	30M/09 01 1983-1992			
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES B	2000000	03 01 1963	3.100	65M/03 01 1983	765000		765000
			3.100	70M/03 01 1984-1993			
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES C	2000000	09 01 1963	3.200	65M/09 01 1982-1983	830000		830000
			3.200	70M/09 01 1984-1993			
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES D	1000000	03 01 1964	3.300	35M/03 01 1983-1984	370000		370000
			3.300	30M/03 01 1985-1994			
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES E	1000000	09 01 1964	3.200	40M/09 01 1982-1989	320000		320000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES F	1000000	04 01 1965	3.050	50M/04 01 1983-1985	150000		150000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES G	1000000	10 01 1965	3.375	60M/10 01 1982-1985	240000		240000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES H	2000000	04 01 1966	3.500	90M/04 01 1983-1986	360000		360000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES I	1500000	06 01 1967	3.850	75M/06 01 1983-1987	375000		375000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1982

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES J	$ 1500000	10 01 1967	4.125	100M/10 01 1982	$ 100000		$ 100000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES K	1000000	04 01 1968	4.125	65M/04 01 1983	65000		65000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1964 SERIES A	1000000	04 01 1965	3.050	50M/04 01 1983-1985	150000		150000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1964 SERIES B	2000000	10 01 1965	3.375	120M/10 01 1982-1985	480000		480000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1964 SERIES C	2000000	04 01 1966	3.500	90M/04 01 1983-1986	360000		360000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1964 SERIES E	7000000	10 01 1967	4.125	450M/10 01 1982	450000		450000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1966 SERIES A	9000000	04 01 1968	4.125	600M/04 01 1983	600000		600000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1966 SERIES B	10500000	10 01 1968	4.050	700M/10 01 1982-1983	1400000		1400000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1966 SERIES C	9000000	04 01 1969	5.200	600M/04 01 1983-1984	1200000		1200000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1966 SERIES D	21500000	02 01 1970	6.200	1500M/02 01 1983-1985	4500000		4500000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1968 SERIES A	5000000	01 01 1971	4.700	350M/01 01 1983-1986	1400000		1400000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1970 SERIES A	15000000	01 01 1972	4.250	1000M/01 01 1983-1987	5000000		5000000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1970 SERIES B	7500000	01 01 1973	4.500	500M/01 01 1983-1988	3000000		3000000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1970 SERIES C	7500000	01 01 1975	6.100	500M/01 01 1983-1990	4000000		4000000
THE RECREATION, CONSERVATION LAND ACQUISITION DEVELOPMENT FUND OF 1964 SER A	1000000	10 01 1965	3.375	60M/10 01 1982-1985	240000		240000
THE RECREATION, CONSERVATION LAND ACQUISITION DEVELOPMENT FUND OF 1964 SER B	1000000	10 01 1967	4.125	50M/10 01 1982-1987	300000		300000
THE RECREATION, CONSERVATION LAND ACQUISITION DEVELOPMENT FUND OF 1964 SER C	500000	04 01 1968	4.125	25M/04 01 1983-1988	150000		150000

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DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
THE RECREATION, CONSERVATION LAND ACQUISITION DEVELOPMENT FUND OF 1964 SER D	$ 1000000	10 01 1968	4.050	50M/10 01 1982-1988	$ 350000		$ 350000
THE RECREATION, CONSERVATION LAND ACQUISITION DEVELOPMENT FUND OF 1964 SER E	1500000	01 01 1971	4.700	75M/01 01 1983-1991	675000		675000
WELFARE INSTITUTIONS DEVELOPMENT LOAN OF 1970 SERIES A	2000000	01 01 1971	4.700	100M/01 01 1983-1991	900000		900000
THE STATE OFFICE BUILDING LOAN OF 1966 SERIES A	1000000	10 01 1968	4.050	50M/10 01 1982-1988	350000		350000
THE STATE OFFICE BUILDING LOAN OF 1966 SERIES B	2000000	04 01 1969	5.200	100M/04 01 1983-1989	700000		700000
THE STATE OFFICE BUILDING LOAN OF 1966 SERIES C	1000000	02 01 1970	6.200	50M/02 01 1983-1990	400000		400000
THE STATE OFFICE BUILDING LOAN OF 1966 SERIES D	2000000	01 01 1971	4.700	100M/01 01 1983-1991	900000		900000
THE STATE OFFICE BUILDING LOAN OF 1966 SERIES E	700000	01 01 1974	4.700	35M/01 01 1983-1994	420000		420000
HURRICANE BARRIER FOR NARRAGANSETT BAY LOAN OF 1960 SERIES A	800000	04 01 1961	3.500	30M/04 01 1983-1991	270000		270000
HURRICANE BARRIER FOR NARRAGANSETT BAY LOAN OF 1960 SERIES B	950000	09 01 1962	3.250	25M/09 01 1982-1992	475000		475000
			3.250	20M/09 01 1993-2002			
STATE NUCLEAR REACTOR LOAN OF 1959	1000000	09 01 1962	3.000	50M/09 01 1982	50000		50000
BIG RIVER-WOOD RIVER RESERVOIR SITE ACQUISITION LOAN OF 1964 SERIES A	1000000	10 01 1965	3.375	60M/10 01 1982-1985	240000		240000
BIG RIVER-WOOD RIVER RESERVOIR SITE ACQUISITION LOAN OF 1964 SERIES B	3000000	06 01 1967	3.850	150M/06 01 1983-1987	750000		750000
BIG RIVER-WOOD RIVER RESERVOIR SITE ACQUISITION LOAN OF 1964 SERIES C	1000000	10 01 1967	4.125	50M/10 01 1982-1987	300000		300000
BIG RIVER-WOOD RIVER RESERVOIR SITE ACQUISITION LOAN OF 1968	2500000	10 01 1968	4.050	125M/10 01 1982-1988	875000		875000
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES A	1000000	10 01 1968	4.050	50M/10 01 1982-1988	350000		350000

COMBINED SCHEDULE OF BONDS PAYABLE

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DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES B	$ 1000000	04 01 1969	5.200	50M/04 01 1983-1989	$ 350000		$ 350000
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES C	1000000	01 01 1971	4.700	50M/01 01 1983-1991	450000		450000
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES D	3000000	01 01 1973	4.500	150M/01 01 1983-1993	1650000		1650000
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES E	3000000	01 01 1974	4.700	150M/01 01 1983-1994	1800000		1800000
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES F	3000000	01 01 1975	6.100	150M/01 01 1983-1995	1950000		1950000
THE STATE AID TO REDEVELOPMENT LOAN OF 1966 SERIES A	2000000	04 01 1969	5.200	100M/04 01 1983-1989	700000		700000
THE STATE AID TO REDEVELOPMENT LOAN OF 1966 SERIES B	2500000	02 01 1970	6.200	125M/02 01 1983-1990	1000000		1000000
THE STATE AID TO REDEVELOPMENT LOAN OF 1966 SERIES C	700000	01 01 1971	4.700	35M/01 01 1983-1991	315000		315000
THE STATE AID TO REDEVELOPMENT LOAN OF 1966 SERIES D	800000	01 01 1972	4.250	40M/01 01 1983-1992	400000		400000
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1967 SER A	500000	02 01 1970	6.200	25M/02 01 1983-1990	200000		200000
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1967 SER B	1000000	01 01 1971	4.700	50M/01 01 1983-1991	450000		450000
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1970 SER A	1000000	01 01 1972	4.250	50M/01 01 1983-1992	500000		500000
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1970 SER B	1500000	01 01 1973	4.500	75M/01 01 1983-1993	825000		825000
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1970 SER C	2000000	01 01 1974	4.700	100M/01 01 1983-1994	1200000		1200000
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1970 SER D	2000000	01 01 1975	6.100	100M/01 01 1983-1995	1300000		1300000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-1	1050000	09 01 1981	12.750	150M/09 01 1982-1988	1050000		1050000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-2	150000	09 01 1981	12.500	150M/09 01 1989	150000		150000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1982

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-3	$ 150000	09 01 1981	11.100	150M/09 01 1990	$ 150000		$ 150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-4	150000	09 01 1981	11.200	150M/09 01 1991	150000		150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-5 *	150000	09 01 1981	11.300	150M/09 01 1992	150000		150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-6 *	150000	09 01 1981	11.500	150M/09 01 1993	150000		150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-7 *	150000	09 01 1981	11.600	150M/09 01 1994	150000		150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-8 *	150000	09 01 1981	11.800	150M/09 01 1995	150000		150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-9 *	150000	09 01 1981	11.900	150M/09 01 1996	150000		150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-10 *	450000	09 01 1981	12.000	150M/09 01 1997-1999	450000		450000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-11 *	300000	09 01 1981	10.750	150M/09 01 2000-2001	300000		300000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-1	1750000	09 01 1981	12.750	250M/09 01 1982-1988	1750000		1750000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-2	250000	09 01 1981	12.500	250M/09 01 1989	250000		250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-3	250000	09 01 1981	11.100	250M/09 01 1990	250000		250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-4	250000	09 01 1981	11.200	250M/09 01 1991	250000		250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-5 *	250000	09 01 1981	11.300	250M/09 01 1992	250000		250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-6 *	250000	09 01 1981	11.500	250M/09 01 1993	250000		250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-7 *	250000	09 01 1981	11.600	250M/09 01 1994	250000		250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-8 *	250000	09 01 1981	11.800	250M/09 01 1995	250000		250000

COMBINED SCHEDULE OF BONDS PAYABLE

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DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-9 *	$ 250000	09 01 1981	11.900	250M/09 01 1996	$ 250000		$ 250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-10 *	750000	09 01 1981	12.000	250M/09 01 1997-1999	750000		750000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-11 *	500000	09 01 1981	10.750	250M/09 01 2000-2001	500000		500000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-1	5250000	09 01 1981	12.750	750M/09 01 1982-1988	5250000		5250000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-2	750000	09 01 1981	12.500	750M/09 01 1989	750000		750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-3	750000	09 01 1981	11.100	750M/09 01 1990	750000		750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-4	750000	09 01 1981	11.200	750M/09 01 1991	750000		750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-5 *	750000	09 01 1981	11.300	750M/09 01 1992	750000		750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-6 *	750000	09 01 1981	11.500	750M/09 01 1993	750000		750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-7 *	750000	09 01 1981	11.600	750M/09 01 1994	750000		750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-8 *	750000	09 01 1981	11.800	750M/09 01 1995	750000		750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-9 *	750000	09 01 1981	11.900	750M/09 01 1996	750000		750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-10 *	2250000	09 01 1981	12.000	750M/09 01 1997-1999	2250000		2250000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-11 *	1500000	09 01 1981	10.750	750M/09 01 2000-2001	1500000		1500000
THE CAPITAL DEVELOPMENT LOAN OF 1960 SERIES A	1500000	09 01 1962	2.900	75M/09 01 1982	75000		75000
THE CAPITAL DEVELOPMENT LOAN OF 1960 SERIES B	1000000	09 01 1964	3.125	50M/09 01 1982-1984	150000		150000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES A	12600000	01 01 1974	4.700	380M/01 01 1983-1994	4560000		4560000

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DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES B	$ 5700000	01 01 1975	6.100	200M/01 01 1983-1995	$ 2600000		$ 2600000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES C	5000000	01 01 1976	5.750	200M/01 01 1983-1996	2800000		2800000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES D	4000000	01 01 1977	4.600	200M/01 01 1983-1997	3000000		3000000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES E-2	350000	01 01 1978	4.800	50M/01 01 1983-1989	350000		350000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES E-3	100000	01 01 1978	4.900	50M/01 01 1990-1991	100000		100000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES E-4	350000	01 01 1978	5.000	50M/01 01 1992-1998	350000		350000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES F-1	1800000	01 01 1979	5.600	200M/01 01 1983-1988	1200000		1200000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES F-2	1200000	01 01 1979	5.700	200M/01 01 1985-1994	1200000		1200000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES F-3	200000	01 01 1979	5.800	200M/01 01 1995	200000		200000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES F-4	800000	01 01 1979	5.900	200M/01 01 1996-1999	800000		800000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES A	4105000	01 01 1976	5.750	100M/01 01 1983-1985	1505000		1505000
			5.750	110M/01 01 1986-1995			
			5.750	105M/01 01 1996			
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES C-2	700000	01 01 1978	4.800	100M/01 01 1983-1989	700000		700000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES C-3	200000	01 01 1978	4.900	100M/01 01 1990-1991	200000		200000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES C-4	700000	01 01 1978	5.000	100M/01 01 1992-1998	700000		700000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES C	1000000	01 01 1979	5.600	200M/01 01 1983-1984	400000		400000

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THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-1	$ 2450000	09 01 1981	12.750	350M/09 01 1982-1988	$ 2450000		$ 2450000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-2	350000	09 01 1981	12.500	350M/09 01 1989	350000		350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-3	350000	09 01 1981	11.100	350M/09 01 1990	350000		350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-4	350000	09 01 1981	11.200	350M/09 01 1991	350000		350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-5	350000 *	09 01 1981	11.300	350M/09 01 1992	350000		350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-6	350000 *	09 01 1981	11.500	350M/09 01 1993	350000		350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-7	350000 *	09 01 1981	11.600	350M/09 01 1994	350000		350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-8	350000 *	09 01 1981	11.800	350M/09 01 1995	350000		350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-9	350000 *	09 01 1981	11.900	350M/09 01 1996	350000		350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-10	1050000 *	09 01 1981	12.000	350M/09 01 1997-1999	1050000		1050000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-11	700000 *	09 01 1981	10.750	350M/09 01 2000-2001	700000		700000
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES A CH. 20	9750000	01 01 1976	5.750	550M/01 01 1983-1991	6450000		6450000
			5.750	300M/01 01 1992-1996			
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES A CH. 24	1750000	01 01 1976	5.750	90M/01 01 1983-1991	1210000		1210000
			5.750	80M/01 01 1992-1996			
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES B CH. 20	17000000	01 01 1977	4.600	975M/01 01 1983-1992	12125000		12125000
			4.600	475M/01 01 1993-1997			
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES B CH. 24	1000000	01 01 1977	4.600	50M/01 01 1983-1997	750000		750000

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THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES C-2 CH. 20	$ 2670000	01 01 1978	4.800	380M/01 01 1983-1988	$ 2670000		$ 2670000
			4.800	390M/01 01 1989			
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES C-3 CH. 20	780000	01 01 1978	4.900	390M/01 01 1990-1991	780000		780000
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES C-4 CH. 20	1780000	01 01 1978	5.000	390M/01 01 1992-1993	1780000		1780000
			5.000	200M/01 01 1994-1998			
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES D-1 CH. 20	1800000	01 01 1979	5.600	200M/01 01 1983-1988	1200000		1200000
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES D-2 CH. 20	1200000	01 01 1979	5.700	200M/01 01 1989-1994	1200000		1200000
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES D-3 CH. 20	200000	01 01 1979	5.800	200M/01 01 1995	200000		200000
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES D-4 CH. 20	800000	01 01 1979	5.900	200M/01 01 1996-1999	800000		800000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES A-2	1645000	01 01 1978	4.800	235M/01 01 1983-1989	1645000		1645000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES A-3	470000	01 01 1978	4.900	235M/01 01 1990-1991	470000		470000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES A-4	1645000	01 01 1978	5.000	235M/01 01 1992-1998	1645000		1645000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES B	3000000	01 01 1979	5.600	600M/01 01 1983-1984	1200000		1200000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-1	2625000	09 01 1981	12.750	375M/09 01 1982-1988	2625000		2625000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-2	375000	09 01 1981	12.500	375M/09 01 1989	375000		375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-3	375000	09 01 1981	11.100	375M/09 01 1990	375000		375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-4	375000	09 01 1981	11.200	375M/09 01 1991	375000		375000

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THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-5 *	$ 375000	09 01 1981	11.300	375M/09 01 1992	$ 375000		$ 375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-6 *	375000	09 01 1981	11.500	375M/09 01 1993	375000		375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-7 *	375000	09 01 1981	11.600	375M/09 01 1994	375000		375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-8 *	375000	09 01 1981	11.800	375M/09 01 1995	375000		375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-9 *	375000	09 01 1981	11.900	375M/09 01 1996	375000		375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-10 *	1125000	09 01 1981	12.000	375M/09 01 1997-1999	1125000		1125000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-11 *	750000	09 01 1981	10.750	375M/09 01 2000-2001	750000		750000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES A-2	2580000	01 01 1978	4.800	370M/01 01 1983-1988	2580000		2580000
			4.800	360M/01 01 1989			
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES A-3	720000	01 01 1978	4.900	360M/01 01 1990-1991	720000		720000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES A-4	1220000	01 01 1978	5.000	360M/01 01 1992-1993	1220000		1220000
			5.000	100M/01 01 1994-1998			
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES B-1	6310000	01 01 1979	5.600	950M/01 01 1983-1984	3460000		3460000
			5.600	390M/01 01 1985-1988			
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES B-2	2365000	01 01 1979	5.700	390M/01 01 1989	2365000		2365000
			5.700	395M/01 01 1990-1994			
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES B-3	125000	01 01 1979	5.800	125M/01 01 1995	125000		125000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES B-4	500000	01 01 1979	5.900	125M/01 01 1996-1999	500000		500000

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DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUTSTANDING	SINKING FUND RESERVE	NET STATE DEBT
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-1	$ 6725000	09 01 1981	12.750	1075M/09 01 1982-1986	$ 6725000		$ 6725000
			12.750	675M/09 01 1987-1988			
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-2	675000	09 01 1981	12.500	675M/09 01 1989	675000		675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-3	675000	09 01 1981	11.100	675M/09 01 1990	675000		675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-4	675000	09 01 1981	11.200	675M/09 01 1991	675000		675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-5	675000 *	09 01 1981	11.300	675M/09 01 1992	675000		675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-6	675000 *	09 01 1981	11.500	675M/09 01 1993	675000		675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-7	675000 *	09 01 1981	11.600	675M/09 01 1994	675000		675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-8	675000 *	09 01 1981	11.800	675M/09 01 1995	675000		675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-9	675000 *	09 01 1981	11.900	675M/09 01 1996	675000		675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-10	225000 *	09 01 1981	12.000	75M/09 01 1997-1999	225000		225000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-11	150000 *	09 01 1981	10.750	75M/09 01 2000-2001	150000		150000
TOTAL SERIAL BONDS - CAPITAL ISSUE	$ 441115000				$208160000		$208160000
SERIAL BONDS - GENERAL ISSUE							
THE 1976 VETERANS BONUS LOAN	$ 8000000	07 01 1977	4.750	400M/07 01 1982-1997	$ 6400000		$ 6400000
TOTAL SERIAL BONDS - GENERAL ISSUE	$ 8000000				$ 6400000		$ 6400000
TOTAL GENERAL OBLIGATION BONDS SUPPORTED BY TAXES	$ 449615000				$215060000	$ 500000	$214560000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1982

SELF SUPPORTING ENTERPRISE BONDS-NOTES - GUARANTEED BY STATE

SERIAL BONDS - CAPITAL ISSUE

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
RHODE ISLAND RECREATIONAL BUILDING AUTHORITY LOAN	$ 1000000	09 01 1981	11.000	200M/09 01 1982-1986	$ 1000000		$ 1000000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1952 SERIES A	2500000	01 01 1953	2.500	200M/01 01 1983	200000		200000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1952 SERIES B	2500000	05 01 1955	2.500	120M/05 01 1983	810000		810000
			2.500	135M/05 01 1984-1985			
			2.500	140M/05 01 1986-1988			
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1952 SERIES C	1500000	08 01 1956	2.750	140M/08 01 1982	260000		260000
			2.750	120M/08 01 1983			
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1952 SERIES D	1000000	09 01 1957	4.000	60M/09 01 1982	60000		60000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES A	4000000	07 01 1971	5.600	300M/07 01 1983	400 000		4000000
			5.600	450M/07 01 1984			
			5.600	480M/07 01 1985			
			5.600	510M/07 01 1986			
			5.600	550M/07 01 1987			
			5.600	730M/07 01 1988			
			5.600	770M/07 01 1989			
			5.600	210M/07 01 1990			
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES B	1000000	03 01 1976	6.150	10M/03 01 1983-1985	980000		980000
			6.150	15M/03 01 1986-1990			
			6.150	5M/03 01 1991			

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1982

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES B		03 01 1976	6.150	150M/03 01 1992			
			6.150	160M/03 01 1993			
			6.150	175M/03 01 1994			
			6.150	185M/03 01 1995			
			6.150	200M/03 01 1996			
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES C-1	$ 100000	09 01 1981	11.100	100M/09 01 1990	$ 100000		$ 100000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES C-2	740000	09 01 1981	11.200	740M/09 01 1991	740000		740000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES C-3 *	800000	09 01 1981	11.300	800M/09 01 1992	800000		800000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES C-4 *	360000	09 01 1981	11.500	360M/09 01 1993	360000		360000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1971 SERIES A	400000	03 01 1976	6.000	35M/03 01 1983	355000		355000
			6.000	25M/03 01 1984			
			6.000	20M/03 01 1985			
			6.000	15M/03 01 1986			
			6.000	20M/03 01 1987			
			6.000	15M/03 01 1988-1989			
			6.000	20M/03 01 1990			
			6.000	40M/03 01 1991			
			6.000	30M/03 01 1992-1996			
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1971 SERIES B	500000	09 01 1981	11.100	500M/09 01 1990	500000		500000
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1965)	4650000	12 01 1965	4.000	1500M/12 01 2006	4650000		4650000
			4.000	1550M/12 01 2007			

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1982

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1965)		12 01 1965	4.000	1600M/12 01 2008			
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1965)	$ 1650000	12 01 1965	3.875	1650M/12 01 2009	$ 1650000		$ 1650000
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1965)	1700000	12 01 1965	3.800	1700M/12 01 2010	1700000		1700000
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1965)	9500000	12 01 1965	3.850	1750M/12 01 2011	9500000		9500000
			3.850	1850M/12 01 2012			
			3.850	1900M/12 01 2013			
			3.850	1950M/12 01 2014			
			3.850	2050M/12 01 2015			
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1967) (AUTH. 1966 AND 1967)	6300000	12 01 1967	5.000	500M/12 01 2006	6300000		6300000
			5.000	550M/12 01 2007			
			5.000	600M/12 01 2008			
			5.000	650M/12 01 2009			
			5.000	700M/12 01 2010			
			5.000	750M/12 01 2011			
			5.000	800M/12 01 2012			
			5.000	850M/12 01 2013			
			5.000	900M/12 01 2014			
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1967) (AUTH. 1966 AND 1967)	950000	12 01 1967	4.875	950M/12 01 2015	950000		950000
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1967) (AUTH. 1966 AND 1967)	6250000	12 01 1967	4.900	3100M/12 01 2016	6250000		6250000
			4.900	3150M/12 01 2017			
TOTAL SERIAL BONDS - CAPITAL ISSUE	$ 47400000				$ 41165000		$41165000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1982

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	SINKING FUND RESERVE	NET STATE DEBT
TOTAL SELF SUPPORTING ENTERPRISE BONDS GUARANTEED BY STATE	$ 47400000				$ 41165000		$ 41165000

* STATE HAS OPTION TO REDEEM THESE BONDS PRIOR TO MATURITY ON AND AFTER SEPTEMBER 1, 1991.
REFER TO BOND ISSUE STATEMENT DATED SEPTEMBER 1, 1981.

STATISTICAL SECTION

(Exhibits S-1 through S-27)

STATISTICAL SECTION

Exhibit/
Schedule

GENERAL FUND:

General Fund Revenues - Ten Years S-1

Chart of Revenues - Ten Years S-2

General Revenue by Sources - Ten Years S-3

Summary of Principal Sources of General Revenue - Ten Years S-4

Expenditures - Ten Years S-5

Chart of Expenditures - Ten Years S-6

Expenditures by Function - Five Years S-7

Expenditures by Budget Accounts - Five Years S-8

Federal Grant Expenditures - Five Years S-9

Chart of Unreserved Fund Balance - Ten Years S-10

Exhibit S-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND REVENUES
Ten Year Period Ended June 30, 1982

Fiscal Year	Total Revenues	%	General Revenues	%	Departmental Restricted	%	Federal Grants	%
1973	$(11) 452,725,809	7.5	$350,160,579	7.9	$ 4,991,808	5.2	$ (1) 97,573,422	6.3
1974	(12) 513,452,273	13.4	394,440,988	12.6	8,856,629	77.4	(2)110,154,656	12.9
1975	(12) 560,150,987	9.1	407,943,739	3.4	10,198,043	15.1	(3)142,009,205	28.9
1976	(12) 641,185,145	14.5	451,995,713	10.8	8,164,465	(19.9)	(4)181,024,967	27.5
1977	(12) 728,191,718	13.6	517,476,723	14.5	8,339,496	2.1	(5)202,375,499	11.8
1978	(12) 775,043,457	6.4	542,937,470	4.9	8,902,453	6.8	(6)223,203,534	10.3
1979	(12) 881,447,251	13.7	626,968,393	15.5	11,206,068	25.9	(7)243,272,790	9.0
1980	(12) 950,883,014	7.9	657,561,541	4.8	15,496,488	38.2	(8)277,824,986	14.2
*1981	(12)1,036,019,003	9.0	719,162,602	9.4	11,239,898	(27.5)	(9)305,616,503	10.0
*1982	1,105,992,970	6.8	790,950,416	10.0	12,214,468	8.7	(10)302,828,086	(.9)

Note: Percentages indicate increase (decrease) from prior year.

(1) Includes Interfund Transfers $682,670 - EEA Funds - Dept. of Employment Security.
(2) " " " $237,467 - " " - " " " "
(3) Includes Federal Funds of $2,106,018 transferred from the Dept. of Employment Security and the Dept. of Economic Development - EEA and CETA funds.
(4) Includes Federal Funds of $5,441,941 transferred from the Dept. of Economic Development - CETA funds.
(5) Includes Federal Funds of $5,700,965 transferred from the Dept. of Economic Development - CETA funds.
(6) Includes Federal Funds of $8,383,174 transferred from the Dept. of Economic Development - CETA funds.
(7) Includes Federal Funds of $7,436,522 transferred from the Dept. of Economic Development - CETA funds.
(8) Includes Federal Funds of $4,991,895 transferred from the Dept. of Economic Development - CETA funds.
(9) Includes Federal Funds of $2,379,623 transferred from the Dept. of Economic Development - CETA funds.
(10) Includes Federal Funds of $542,024 transferred from the Dept. of Economic Development - CETA funds.
(11) Does not include shared revenue of $12,529,161 held in trust.
(12) Includes shared revenue of $22,108,933 for 1974; $9,071,146 - 1975; $9,141,177 - 1976; $12,275,118 - 1977; $13,832,633 - 1978; $10,251,147 - 1979; $9,801,003 - 1980; and $2,645,606 for 1981.

*Beginning in 1981, the modified-accrual basis of reporting revenues was changed to reflect revenue recognition in accordance with Statement 1, Principles of Recording Revenues on the Accrual Basis.

Exhibit S-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND REVENUES

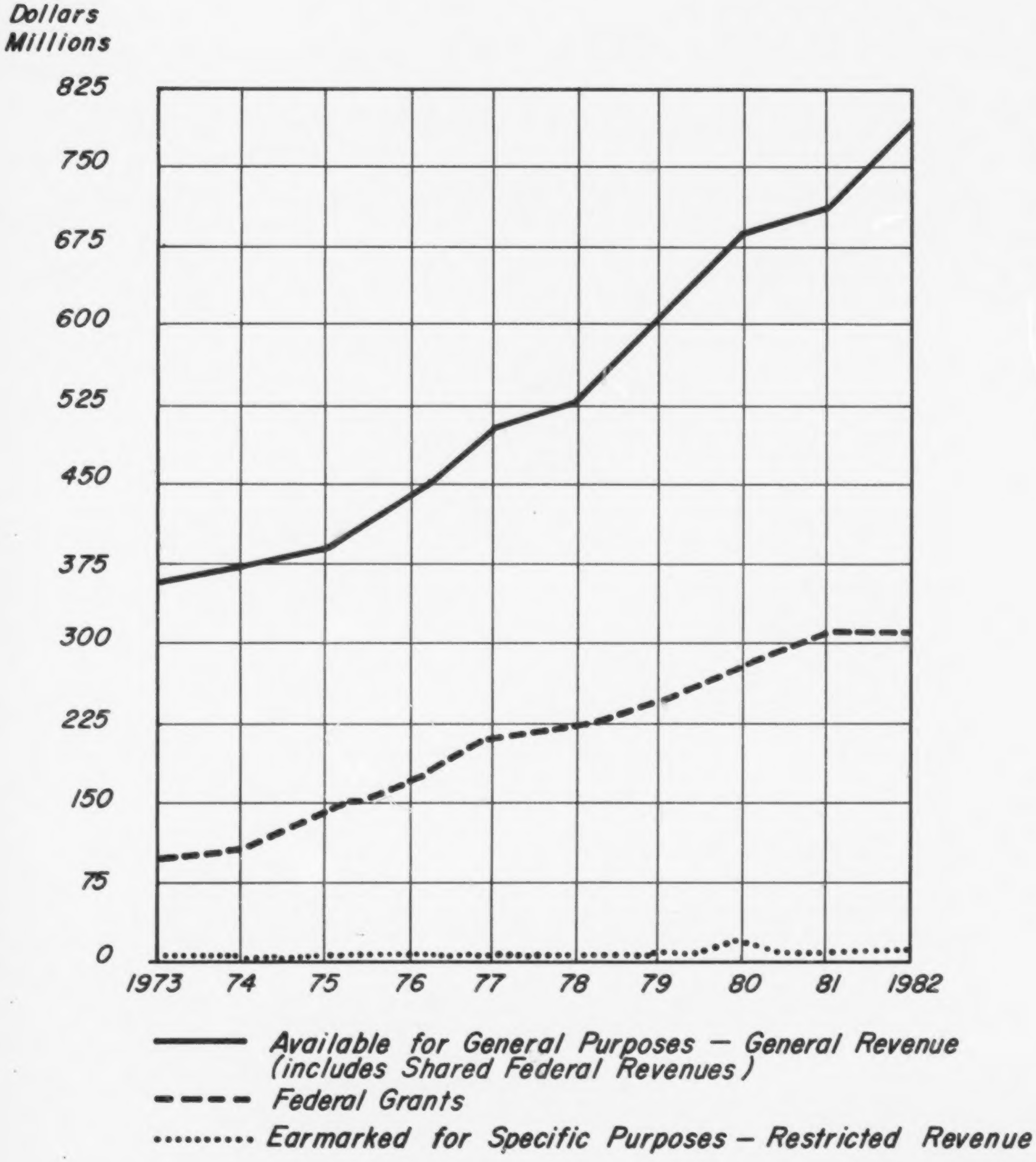


Exhibit S-3

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
GENERAL REVENUE BY SOURCE

Ten Year Period Ended June 30, 1982

Fiscal Year	Taxes	Licenses and Fees	Fines and Penalties	Sale and Services	Miscellaneous Revenue
1973	$310,513,654	$3,486,691	$1,821,403	$31,716,079	$ 2,622,752
1974	327,038,633	3,746,569	1,822,374	34,236,123	5,488,355
1975	342,255,282	3,796,368	3,017,594	39,865,366	9,937,983
1976	379,683,727	4,093,645	3,198,461	48,396,092	7,482,611
1977	430,678,538	4,880,487	3,239,084	56,422,727	9,980,769
1978	448,578,134	5,273,833	3,751,816	56,400,563	15,100,490
1979	528,173,025	6,222,228	4,533,318	61,493,067	16,295,608
1980	539,688,448	6,681,375	5,606,197	72,348,233	23,436,285
*1981	602,602,507	7,232,689	5,895,199	77,857,295	23,109,306
*1982	664,557,767	9,167,448	7,884,545	86,409,836	22,930,819

*Beginning in 1981, the modified-accrual basis of reporting revenues was changed to reflect revenue recognition in accordance with Statement 1, Principles of Recording Revenues on the Accrual Basis.

Exhibit S-4-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND
SUMMARY OF PRINCIPAL SOURCES OF GENERAL REVENUE OF THE STATE
EXCLUSIVE OF FEDERAL GRANTS
LAST TEN FISCAL YEARS

	Years Ended June 30									
	1982*	1981*	1980	1979	1978	1977	1976	1975	1974	1973
Motor Vehicles - Registration and Licenses	$ 14,050,020	$ 17,061,948	$ 16,676,211	$ 16,864,806	$ 16,409,588	$ 16,074,524	$ 15,489,705	$ 15,107,893	$ 15,060,476	$14,942,890
(1)Gasoline Tax	46,439,518	39,823,708	39,259,853	42,603,345	41,438,785	40,736,650	39,980,551	31,827,514	31,835,900	31,860,554
Tax on Savings Banks, Trust Companies, etc.	7,261,758	6,259,568	6,280,132	5,975,227	5,609,447	5,737,619	5,287,476	4,640,533	4,258,603	4,089,025
Inheritance Tax	10,058,781	16,039,438	11,735,809	12,224,517	10,993,550	7,399,566	9,590,725	7,703,197	9,765,287	8,312,786
(2)Taxes and Fees - Pari-Mutuel Betting (State's Share)	5,356,564	4,610,809	5,179,718	4,201,175	3,636,060	1,182,454	2,822,684	4,906,032	4,651,046	5,434,255
(3)Cigarette Tax	26,669,519	25,042,741	24,364,567	24,329,355	24,076,161	24,392,728	24,396,052	18,378,814	18,025,293	17,377,255
Tax on Insurance Companies	15,621,673	13,766,501	12,520,575	12,082,558	11,320,598	9,781,858	7,904,567	7,497,433	6,985,608	6,985,286
Tax on Breakage - Pari-Mutuel Betting	219,356	208,271	229,664	213,211	245,442	72,114	292,978	502,327	469,002	561,255
Income Tax - Financial Institutions	1,372,188	1,587,535	1,900,335	2,339,441	2,736,802	2,940,989	2,587,042	1,704,855	1,741,210	2,034,696
(4)Sales and Use Tax	193,267,854	179,639,484	168,992,989	158,578,590	140,600,799	141,770,320	111,328,412	103,431,169	100,484,894	96,010,439
Business Corporation Tax	51,101,476	48,827,951	51,719,710	53,510,611	40,872,568	37,900,766	33,193,246	34,947,403	32,630,515	28,907,366
(5)Personal Income Tax	212,751,893	194,836,527	153,846,672	153,192,945	111,964,974	103,753,125	93,162,737	79,632,419	73,948,931	67,742,489
(6)Gross Earnings - Public Utilities	53,916,683	44,463,323	36,737,218	31,811,365	29,286,676	29,124,339	24,620,976	23,711,689	18,563,981	17,498,837
(7)Alcoholic Beverage Import Fees	7,416,301	7,526,257	7,218,304	7,320,238	7,345,952	6,997,814	7,439,201	6,879,729	6,678,364	6,605,810
Public Service Corporation Tax	10,103,650									
Gross Earnings Tax - Petroleum Companies	5,721,234									

Exhibit S-4-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND
SUMMARY OF PRINCIPAL SOURCES OF GENERAL REVENUE OF THE STATE
EXCLUSIVE OF FEDERAL GRANTS
LAST TEN FISCAL YEARS

TAX RATE CHANGES

(1)Effective 6/1/75, increased from 8¢ to 10¢ per gallon (Ch. 260, P.L. 1975). Effective 6/1/81, the tax rate per gallon was changed to 10% of the average wholesale price or 12¢ per gallon.
Effective 7/1/82, the rate was set at 10¢ per gallon.

(2)Effective May 12, 1977, rates on Horse Racing were changed from a sliding scale of 6% to 9%, to rates of 3% on Win, Show and Place wagering and 6% on the multiple form wagering.

(3)Effective 6/1/75, increased from 13¢ to 18¢ per package. (Ch. 260, P.L. 1975). Effective 3/15/82, increased to 23¢ per package. (44-20-13 G.L.)

(4)Effective January 1, 1975, Sales Tax on trade-in of passenger vehicles included in exemptions. Tax on Manufacturers' Machinery reduced to 4% for 1975; this reduction continues at 20% until exhausted.
Effective June 1, 1976, increased from 5% to 6% (Ch. 198, P.L. 1976 and Ch. 200, P.L. 1977). Effective June 1, 1977 clothing and domestic water were included in exemptions (Ch. 200, P.L. 1977). Effective May 19, 1982, sale of a boat to a nonresident and sales to nonprofit organized bands for persons under age 18 were added to exemptions. (44-18-30 G.L.)

(5)On 1/1/72, the effective rate was decreased from 17.5% to 15% of the Federal Tax Liability.
Effective for each taxable year ending after December 31, 1974, the rate increased to 17% of the taxpayers' Federal Income Tax Liability. On 7/1/75, the withholding rate was set a 17 2/3% through December 31, 1975. (Ch. 260, P.L. 1975). Effective for each taxable year ending after December 31, 1977, the rate increased to 19.7%. On 7/1/78, the withholding rate was set at 20% through December 31, 1978 to provide an efective rate of 19% for the year. (Ch. 205, P.L. 1978). The 1980 Session of the Legislature provided for rebate of 1979 Income Taxes. The receipts for Fiscal Year 1980 have been adjusted by the amount of $8,500,000 to reflect the estimated liability for this rebate. (Ch. 146, P.L. 1980).
The Tax Administrator set the rate of 19.24% of taxpayers' Federal Income Tax Liability for the calendar year 1981 and 21.9% for 1982 and thereafter.

(6)Effective July 16, 1971 - 4% tax extended to Solid Waste Disposal Companies (Ch. 265, P.L. 1971). Effective May 4, 1972 - 4% tax exempt Solid Waste Disposal Companies (Ch. 205, P.L. 1972).

(7)Effective May 10, 1978, the fee on cordials and cocktails of under 50 proof was reduced from $2.50 to $1.00

* Beginning in 1981, the modified-accrual basis of reporting revenues was changed to reflect revenue recognition in accordance with Statement 1, Principles of Recording Revenues on the Accrual Basis.

Exhibit S-5

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND
EXPENDITURES
Ten Year Period Ended June 30, 1982

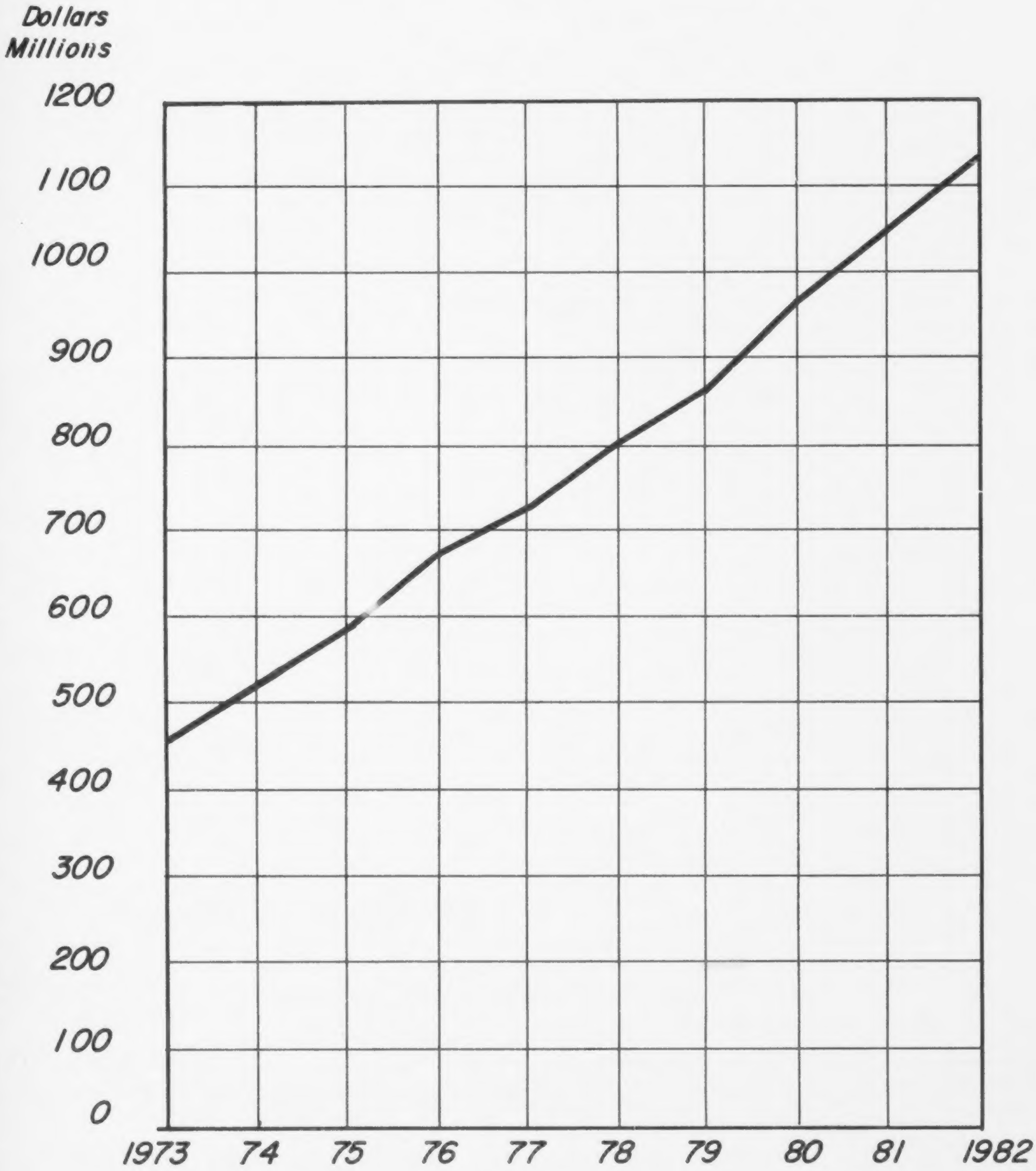
Fiscal Year	General	(1) %	Federal Grants	(1) %	Departmental Restricted and Interfund Transfers	(1) %	(Exhibit S-8) Total Expenditures	(1) %
1973	$348,330,191		$100,477,310		$ 5,591,135		$ 454,398,636	
1974	380,353,262	9.2	114,000,357	13.5	9,248,849	65.4	503,602,468	10.8
1975	422,240,051	11.0	142,465,186	25.0	11,800,835	27.6	576,506,072	14.5
1976	460,494,488	9.1	176,993,804	24.2	13,701,866	16.1	651,190,158	13.0
1977	504,388,180	9.5	196,869,436	11.2	13,406,250	(2.2)	714,663,866	9.7
1978	566,370,609	12.3	218,744,889	11.1	17,365,833	29.5	802,481,331	12.3
1979	607,400,721	7.2	237,366,985	8.5	19,972,368	15.0	864,740,074	7.8
*1980	675,385,979	11.1	278,367,335	17.3	19,611,224	(1.8)	973,364,538	12.6
1981	756,451,958	12.0	296,711,996	6.6	13,930,796	(29.0)	1,067,094,750	9.6
1982	821,246,910	7.9	300,773,975	1.4	12,519,735	(10.1)	1,134,540,620	6.3

(1)Percentages indicate increase (decrease) from prior years.

*Restated.

Exhibit S-6

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND EXPENDITURES



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-7

GENERAL FUND
EXPENDITURES BY FUNCTION
FIVE YEAR PERIOD ENDED JUNE 30, 1982

	1982	1981	1980	1979	1978
INDIVIDUAL AND FAMILY DEVELOPMENT					
Health	$ 374,759,903	$ 340,977,199	$317,165,156	$269,114,997	$239,357,412
(1)Social Assistance	209,117,180	196,622,109	172,007,663	137,218,767	135,579,725
Education	309,199,042	293,671,227	264,951,827	246,217,787	228,067,003
Total - Individual and Family Development	$ 893,076,125	$ 831,270,535	$754,124,646	$652,551,551	$603,004,140
ECONOMIC DEVELOPMENT					
Employment Resources	$ 25,151,165	$ 38,094,408	$ 43,841,266	$ 47,335,872	$ 43,260,809
Natural Resources	20,345,437	17,637,746	15,473,229	13,574,227	11,670,878
Business Resources	9,816,128	9,233,170	5,883,992	5,744,656	10,469,795
Total - Economic Development	$ 55,312,730	$ 64,965,324	$ 65,198,487	$ 66,654,755	$ 65,401,482
PUBLIC SAFETY					
Highway Safety	$ 8,117,279	$ 7,922,609	$ 6,940,191	$ 6,658,046	$ 6,559,902
Crime Prevention	14,775,478	13,854,310	13,747,206	10,935,940	10,576,249
(1)Civil and State Defense	5,722,493	3,498,889	2,660,514	2,434,646	3,381,775
Industrial Safety	500,453	446,230	382,010	366,341	362,612
Water and Recreational Safety	318,383	362,218	854,258	588,011	501,077
Fire Protection	1,958,301	1,750,286	1,728,679	1,529,302	1,216,715
Total - Public Safety	$ 31,392,387	$ 27,834,542	$ 26,312,858	$ 22,512,286	$ 22,598,330
TRANSPORTATION					
(1)Highway System	$ 45,953,348	$ 42,540,952	$ 44,106,443	$ 42,080,963	$ 41,495,926
Air Transport System	5,635,751	5,182,191	4,409,141	3,772,726	3,739,196
Motor Bus System	6,012,256	5,308,930	4,626,278	3,361,500	3,295,251
Water Transport System	9,113	12,251	9,859	14,914	5,000
Rail Transport System	58,250	914,304	393,415	649,068	293,013
Total - Transportation	$ 57,668,718	$ 53,958,628	$ 53,545,136	$ 49,879,171	$ 48,828,386
COMPREHENSIVE SUPPORT					
Executive	$ 8,918,010	$ 8,669,209	$ 6,442,321	$ 7,642,818	$ 6,480,601
Administration	28,557,420	26,505,707	23,086,844	22,595,753	20,349,322
(1)Community Affairs	26,556,347	25,768,230	22,491,119	22,487,870	18,675,928
Legislative	5,860,520	5,268,417	4,575,983	3,278,522	3,000,908
Judicial	19,483,544	18,450,718	14,939,980	13,677,891	11,964,910
Election Board	902,412	1,347,080	849,687	1,048,392	690,075
Consumer Protection	256,117	224,898	180,636	186,265	151,383
Miscellaneous	6,556,290	2,831,462	1,616,841	2,224,800	1,335,866
Total - Comprehensive Support	$ 97,090,660	$ 89,065,721	$ 74,183,411	$ 73,142,311	$ 62,648,993
TOTAL	$1,134,540,620	$1,067,094,750	$973,364,538	$864,740,074	$802,481,331

(1)Prior years adjusted for proper comparisons.

Exhibit S-8-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
BY BUDGET ACCOUNTS
FIVE YEAR PERIOD ENDED JUNE 30, 1982

	Years Ended June 30				
Budget Accounts	1982	1981	1980	1979	1978
PERSONAL SERVICES					
Classified	$190,188,148	$183,609,175	162,539,802	$148,604,434	$137,539,735
Unclassified	37,424,799	34,767,134	31,299,018	30,286,855	27,991,458
Non-Classified	7,537,073	7,288,455	6,527,078	6,420,700	6,239,321
Special	18,725,677	15,913,989	13,985,438	13,325,537	10,652,328
Total	$253,875,697	$241,578,753	$214,351,336	$198,637,526	$182,422,842
Employee Benefit Programs					
Employees' Retirement	$ 22,957,705	$ 18,333,633	$ 14,462,535	$ 10,990,929	$ 13,241,874
Social Security (F.I.C.A.)	14,167,537	12,874,818	10,913,932	9,690,414	8,803,912
Unemployment Compensation - State Employees	2,014,961	1,481,247	2,373,803	2,171,624	2,101,205
Employees' Medical Insurance	15,908,218	12,431,371	10,182,019	9,776,349	8,974,670
Employees' Group Life Insurance	113,752	106,434	129,170	307,358	263,979
Teachers' Insurance and Annuity Association	23,428	23,022	21,739	23,894	18,402
Total - Employee Benefit Programs	$ 55,185,601	$ 45,250,525	$ 38,083,198	$ 32,960,568	$ 33,404,042
Total - Personal Services	$309,061,298	$286,829,278	$252,434,534	$231,598,094	$215,826,884
OPERATING SUPPLIES AND EXPENSES					
General and Office Expense					
Postage	$ 2,065,324	$ 1,881,699	$ 1,777,159	$ 1,621,878	$ 1,368,206
Telephone and Telegraph	4,026,392	3,192,592	2,852,293	2,521,782	2,329,776
Office Expense	1,140,600	1,222,425	1,220,616	1,049,293	865,280
Dues and Subscriptions	620,485	556,534	532,277	501,536	387,499
Freight, Cartage and Express	395,601	700,773	469,199	502,883	329,342
Insurance	1,457,296	1,138,166	1,227,158	1,210,888	1,069,529
Total - General and Office Expense	$ 9,705,698	$ 8,692,189	$ 8,078,702	$ 7,408,260	$ 6,349,632

Exhibit S-8-2

GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
BY BUDGET ACCOUNTS
FIVE YEAR PERIOD ENDED JUNE 30, 1982

Budget Accounts	Years Ended June 30 1982	 1981	 1980	 1979	 1978
OPERATING SUPPLIES AND EXPENSES (Cont.)					
Printing, Binding, and Advertising	$ 3,211,375	$ 3,606,338	$ 2,864,730	$ 3,232,530	$ 2,432,933
Travel					
Personnally-Owned Cars	$ 1,679,841	$ 1,886,443	$ 1,842,244	$ 1,464,092	$ 1,176,323
Out-of-State	550,991	782,738	832,346	672,332	514,565
Other Travel	106,932	136,143	128,069	124,977	108,482
Total - Travel	$ 2,337,764	$ 2,805,324	$ 2,802,659	$ 2,261,401	$ 1,799,370
Automotive Expense	$ 5,064,788	$ 4,762,635	$ 4,849,609	$ 4,296,633	$ 3,545,882
Repairs					
Repairs and Maintenance - Buildings and Structures	$ 2,135,579	$ 2,420,234	$ 3,774,560	$ 4,307,289	$ 3,727,711
Repairs and Maintenance - Highways and Walks	961,212	804,670	1,855,419	1,468,811	991,320
Other Repairs	1,139,743	1,053,358	1,022,429	824,041	742,277
Total - Repairs	$ 4,236,534	$ 4,278,262	$ 6,652,408	$ 6,600,141	$ 5,461,308
Equipment - Replacements					
Automotive Equipment	$ 151,703	$ 231,878	$ 744,730	$ 422,103	$ 271,064
Building and Plant Equipment	177,172	8,559	81,763	147,906	52,977
Construction Equipment	4,544	185,861	191,904	235,272	110,231
Educational and Recreational Equipment	4,921	16,337	59,648	38,141	43,303
Farm Equipment and Livestock	2,261	1,696	3,892	1,393	2,238
Household Furniture and Equipment	18,848	44,106	74,234	197,333	192,150
Medical, Surgical, and Laboratory Equipment	7,354	9,255	90,060	77,817	30,370
Office Furniture and Equipment	50,384	71,746	159,129	207,586	185,094
Other Equipment - Replacements	23,170	40,200	67,872	73,982	70,355
Total - Equipment - Replacements	$ 440,357	$ 609,638	$ 1,473,232	$ 1,401,533	$ 957,782

GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
BY BUDGET ACCOUNTS
FIVE YEAR PERIOD ENDED JUNE 30, 1982

Budget Accounts	Years Ended June 30				
	1982	1981	1980	1979	1978
OPERATING SUPPLIES AND EXPENSES (Cont.)					
Rentals					
Rentals of Outside Property	$ 5,731,743	$ 5,083,740	$ 3,302,048	$ 2,915,764	$ 2,456,782
Rental of Equipment	4,481,743	3,773,015	2,749,079	2,370,252	3,156,081
Rental of Clothing	6,464	16,835	16,036	15,835	11,160
Total - Rentals	$ 10,219,950	$ 8,873,590	$ 6,067,163	$ 5,301,851	$ 5,624,023
Food	$ 14,135,675	$ 15,972,537	$ 15,029,040	$ 14,564,611	$ 13,680,384
Fuel	$ 8,556,076	$ 8,387,308	$ 6,676,117	$ 4,192,607	$ 3,812,579
Light, Heat, Power, and Water	$ 4,919,257	$ 4,339,333	$ 3,645,588	$ 3,191,687	$ 2,788,548
Clothing and Clothing Materials	$ 986,943	$ 915,354	$ 855,483	$ 782,074	$ 704,938
Special Supplies and Expenses					
Patients' Linens	$ 74,385	$ 100,152	$ 55,024	$ 92,234	$ 91,195
Agricultural, Horticultural, and Fishery	111,608	121,450	119,578	117,526	96,218
Educational and Recreational	503,836	609,067	649,204	517,694	496,261
Household, Laundry, and Cleaning	1,314,134	1,251,784	1,220,670	1,065,591	926,980
Medical, Surgical, and Laboratory	3,187,969	3,318,586	3,452,732	3,174,545	2,959,167
Military	49,757	57,143	41,241	46,026	36,714
Highway Safety and Landscaping	1,924,752	1,797,136	1,549,366	1,676,795	1,870,767
Building and Machinery	326,904	368,933	332,164	289,526	229,135
Central Services (Data Processing, etc.)	4,812,615	4,987,511	4,620,862	3,494,941	3,265,852
Medicines and Drugs	1,401,609	1,208,871	1,130,331	1,155,955	1,126,813
Management Information Services-Educational Facilities	122,500	42,333	5,137	18,231	32,440
Total - Special Supplies and Expenses	$ 13,830,069	$ 13,862,966	$ 13,176,309	$ 11,649,064	$ 11,131,542
Central Laundry Services	$ 1,919,973	$ 1,822,128	$ 1,595,747	$ 1,642,464	$ 1,735,910
Other Operating Supplies and Expenses	$ 1,735,832	$ 1,570,506	$ 2,317,499	$ 1,171,223	$ 1,122,500
Purchase of Services from Statewide Planning Program	$ 816,035	$ 789,113	$ 773,533	$ 825,895	$ 866,074
Total - Operating Supplies and Expenses	$ 82,116,326	$ 81,287,221	$ 76,857,819	$ 68,521,974	$ 62,013,405

Exhibit S-8-4

GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
BY BUDGET ACCOUNTS
FIVE YEAR PERIOD ENDED JUNE 30, 1982

Budget Accounts	Years Ended June 30				
	1982	1981	1980	1979	1978
CAPITAL OUTLAYS					
Automotive Equipment	$ 106,291	$ 109,300	$ 191,538	$ 274,311	$ 326,239
Building and Plant Equipment	31,369	83,869	362,104	248,061	43,262
Construction Equipment	4,443	4,876	6,048	159,773	177,453
Educational and Recreational Equipment	743,478	838,315	482,613	800,470	299,128
Farm Equipment and Livestock	10,314	1,059	5,840	3,595	2,231
Household Furniture and Equipment	73,465	85,897	226,555	459,202	662,769
Medical, Surgical, and Laboratory	142,060	35,457	302,842	336,308	208,205
Office Furniture and Equipment	440,219	580,223	1,118,208	1,133,847	736,627
Other Equipment - Additional	233,155	433,282	522,448	432,191	1,522,330
Buildings and Other Structures	2,519,096	2,547,827	1,849,228	1,644,783	948,717
Highway Construction	789,429	964,590	968,594	1,012,595	954,944
Improvements Other Than Buildings	952,827	294,841	404,955	897,379	688,712
Land	899,433	935,548	778,370		117,574
Total - Capital Outlays	$ 6,945,579	$ 6,915,084	$ 7,219,343	$ 7,402,515	$ 6,688,191
GRANTS AND CLAIMS					
Medical Assistance	$202,538,397	$181,822,055	$155,717,198	$135,251,758	$115,514,772
Aid to the Aged, Blind, or Disabled	7,055,704	6,542,452	5,721,333	5,354,475	5,278,476
Aid to Families of Dependent Children	76,844,373	76,401,971	72,549,237	58,831,184	60,758,425
General Public Assistance	20,538,227	23,328,504	17,249,497	14,843,271	14,519,860
Aid to Veterans and Dependents			10,806	27,774	53,741
Support of State Dependents and Delinquents	9,895,985	11,209,903	9,854,535	8,219,092	6,249,354
Promotion of Public Education	171,801,014	160,167,330	144,078,126	132,298,566	120,743,601
Workers' Compensation - State Employees	6,100,312	3,652,350	3,321,587	2,132,370	1,671,471
Teachers' Pensions	14,809,368	11,482,217	9,499,571	7,464,552	10,641,926
State Aid to Cities and Towns	4,132,639	3,741,253	3,030,789	3,000,000	3,000,000
Construction and Support of Hospitals			219,142		289,048
Support of Certain Organizations	22,627	16,048		50,000	
Other Grants and Claims	96,499,590	95,100,382	98,501,509	86,154,011	76,031,461
Certain Pension and Retirement Costs	1,209,068	1,028,053	823,110	798,456	580,026
Total - Grants and Claims	$611,447,304	$574,492,518	$520,576,440	$454,425,509	$415,332,161

Exhibit S-8-5

GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
BY BUDGET ACCOUNTS
FIVE YEAR PERIOD ENDED JUNE 30, 1982

	Years Ended June 30				
Budget Accounts	1982	1981	1980	1979	1978
FIXED CHARGES AND MISCELLANEOUS					
(1)Interest on Bonds, etc.	$ 14,374,307	$ 10,126,079	$ 9,094,268	$ 9,133,582	$ 9,667,329
Serial Bond Payments	19,060,000	19,580,000	19,436,703	18,621,107	18,417,334
Other	922,993	1,402,962	759,633	242,288	4,649,361(2)
Total - Fixed Charges and Miscellaneous	$ 34,357,300	$ 31,109,041	$ 29,290,604	$ 27,996,977	$ 32,734,024
TRANSFER OF FUNDS					
Interfund Transfers	$ 90,612,813	$ 86,461,608	$ 79,264,635	$ 74,795,005	$ 69,886,666
(3)Adjustments for Accruals			7,721,163		
TOTAL EXPENDITURES	$1,134,540,620	$1,067,094,750	$973,364,538	$864,740,074	$802,481,331

(1) Includes interest payment of $1,347,850 in 1977, 1978; $847,850 in 1979; and $773,923 in 1980 for the R. I. Turnpike and Bridge Authority.

(2) Includes Payment of Principal of $3,910,000 and Interest of $115,552 in behalf of R. I. Port Authority Economic Development Corporation as a payment of moral obligation bonds not guaranteed by the State.

(3) Adjusted to reflect additional accounts payable because of change to accrual method of accounting.

Exhibit S-9

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

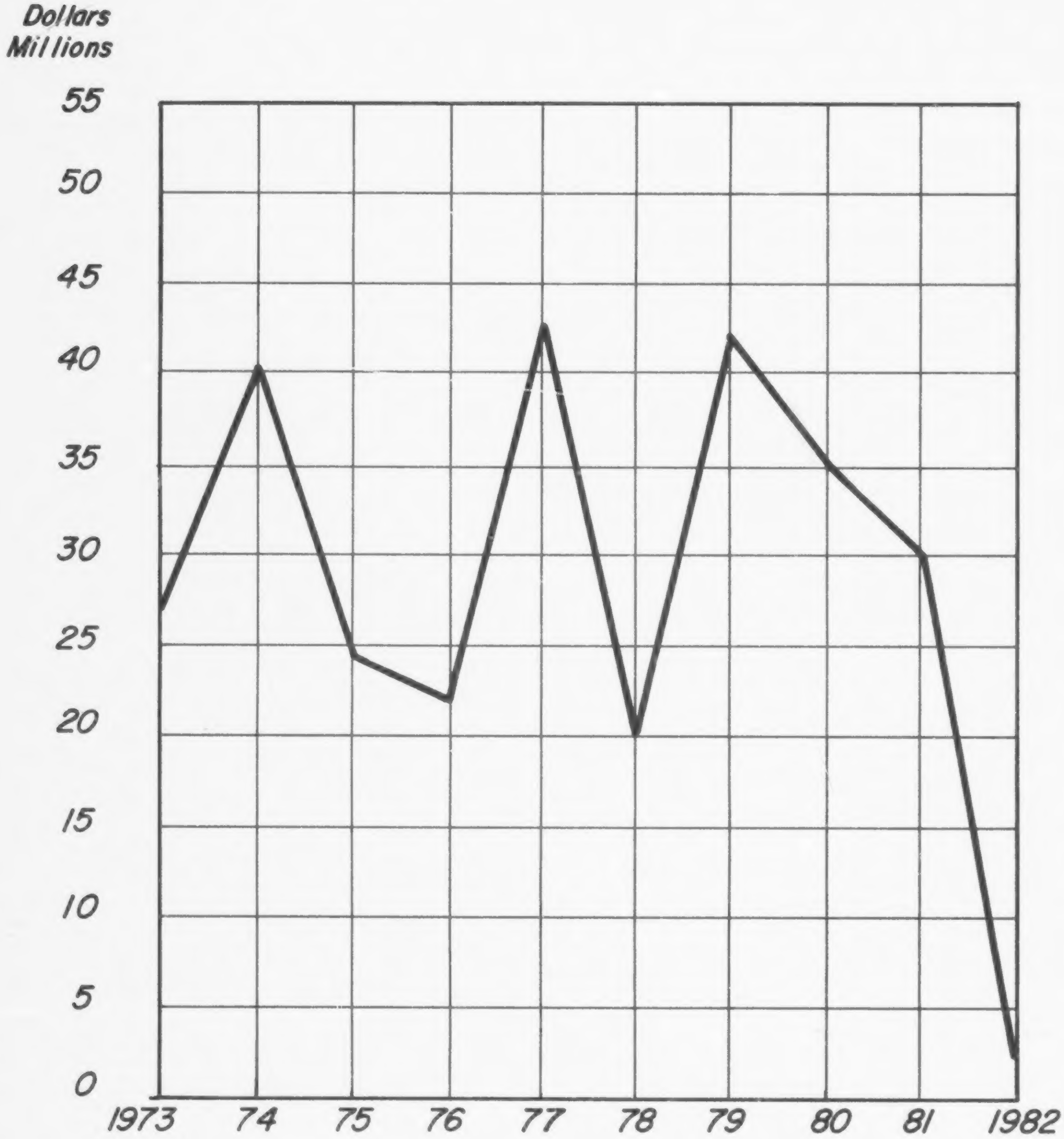
GENERAL FUND
FEDERAL GRANT EXPENDITURES
Five Year Period Ended June 30, 1982

Department	Years Ended June 30				
	1982	1981	1980	1979	1978
Mental Health, Retardation and Hospitals	$ 2,319,177	$ 2,545,801	$ 2,726,174	$ 2,586,720	$ 2,192,641
Health	10,592,538	10,832,587	9,551,072	8,356,903	6,910,472
Social and Rehabilitative Services	194,080,898	181,534,156	161,206,306	137,238,231	126,352,698
Corrections					2,340
Elementary and Secondary Education	31,169,640	34,236,321	30,355,896	27,338,618	25,522,980
State Library Services	470,853	480,016	452,025	447,226	414,211
Labor	49,786	75,777	105,235	65,244	46,828
Environmental Management	6,124,720	5,520,925	4,487,295	2,865,423	2,630,040
Business Regulation			332,372	146,759	431,113
Transportation	7,640,036	6,646,231	6,958,309	6,936,866	5,399,656
Executive	8,443,836	8,040,645	8,871,259	6,836,209	5,613,961
Attorney General	376,152	459,028	463,017	285,718	50,287
Administration	566,574	573,953	577,175	661,838	1,918,081
Community Affairs	16,657,516	15,470,732	10,527,511	2,535,856	3,447,534
Legislative			256	538	23,888
Other Commissions and Agencies	2,879,889	2,581,032	2,121,069	1,298,457	1,023,347
Economic Development	13,886,499	22,796,930	30,357,371	36,573,587	34,706,608
Elderly Affairs	4,540,721	4,447,367	3,708,692	3,192,792	2,058,204
(1)Children and Their Families	863,966	470,495	542,190		
(2)Office of Higher Education	111,174				
Total	$300,773,975	$296,711,996	$273,343,224	$237,366,985	$218,744,889

(1) New Department - formerly part of M. H., R. and H., S. R. S., Corrections and Community Affairs.
(2) New Department - formerly part of Board of Regents for Education.

Exhibit S-10

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND
UNRESERVED FUND BALANCE



STATISTICAL SECTION

Exhibit/
Schedule

STATE ASSISTANCE CLASSIFIED BY CITIES AND TOWNS - (GENERAL FUND):

Statement of Certain Expenditures for State Assistance to Cities and Towns.................................. S-11

Statement of Expenditures for School Operations - Five Years.. S-12

Statement of State Aid to Cities and Towns - Five Years............ S-13

Statement of State Aid to Cities and Towns - Alcoholic Beverage Tax - Five Years............................. S-14

Statement of State Aid to Cities and Towns - Pari-Mutuel Betting - Five Years............................. S-15

Statement of Payments of Fines and Penalties to Cities and Towns - Four Years.................................... S-16

Exhibit S-11-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

STATEMENT OF CERTAIN EXPENDITURES FOR STATE ASSISTANCE TO CITIES AND TOWNS
For the Fiscal Year Ended June 30, 1982

City or Town	Firefighters Incentive	Municipal Police Incentive	Maintenance of State Highways	Intangible Personal Property Tax Reimbursement	Manufacturers' Inventory Tax Reimbursement	Manufacturers' Machinery and Equipment Tax Reimbursement	School Operations
Barrington	$ 15,000	$ 47,500	$ 10,000	$ 52,022	$ 10,136	$ 31,327	$ 2,656,346
Bristol		31,256	10,000	40,194	26,438	81,719	3,388,315
Burrillville		11,000	10,000	3,380	7,309	22,593	3,543,490
Central Falls	20,000	70,500	10,000	2,451	56,845	175,704	3,837,814
Charlestown		2,000	10,000	1,716	517	1,596	710,201
Coventry	3,000	70,000	10,000	3,827	8,878	27,438	5,951,594
Cranston	102,000	249,674	10,000	93,796	222,317	687,150	9,479,328
Cumberland	3,000	60,000	10,000	6,785	25,504	121,823	5,844,052
East Greenwich	15,411	27,409	10,000	5,803	25,801	79,750	2,116,056
East Providence	43,000	102,607	10,000	39,484	109,813	339,414	5,774,839
Exeter			10,000	5,151	203	630	
Foster		3,000	10,000	209			429,489
Glocester			10,000	1,461			834,977
Hopkinton		1,000	10,000	1,545	13,792	42,626	2,326,644
Jamestown		5,000	10,000	828			465,314
Johnston	19,620	59,000	10,000	5,455	10,144	31,355	3,233,995
Lincoln		44,000	10,000	1,885	44,346	137,063	2,511,131
Little Compton		4,000	10,000	11,893			469,580
Middletown	5,000	57,000	10,000	12,407	530	1,637	3,402,614
Narragansett	16,000	32,500	10,000	22,963	2,309	7,142	1,447,528
Newport	67,000	162,189	10,000	80,008	20,569	63,574	6,137,997
New Shoreham			10,000	818			122,441
North Kingstown	16,000	43,838	10,000	21,019	52,830	163,287	4,964,505
North Providence	11,000	36,500	10,000	5,596	50,179	155,097	3,115,116
North Smithfield	3,000	5,000	10,000	1,944	44,088	136,267	1,727,701
Pawtucket	122,000	192,000	10,000	60,619	380,858	1,177,173	11,664,545
Portsmouth	10,000	26,000	10,000	8,060	43,730	135,162	3,589,615
Providence	356,417	408,209	10,000	981,583	597,344	1,846,304	25,763,964
Richmond			10,000	1,121	10,463	32,338	1,321,555
Scituate		29,008	10,000	778	2,508	7,752	1,215,743
Smithfield	11,000	37,000	10,000	647	32,807	101,399	2,821,497
South Kingstown		31,000	10,000	28,549	8,480	26,209	2,524,835
Tiverton	6,000	28,000	10,000	5,906	720	2,228	3,536,260
Warren		18,000	10,000	3,152	9,776	30,214	2,036,941
Warwick	151,000	230,946	10,000	99,116	118,997	367,803	14,636,922
Westerly		61,177	10,000	24,251	8,415	26,006	2,492,790
West Greenwich			10,000		170	525	
West Warwick	24,000	76,000	10,000	12,944	27,139	83,882	4,710,754
Woonsocket	91,292	121,000	10,000	13,369	119,800	370,289	11,284,727
Chariho Regional School District							336,912
Exeter-West Greenwich Regional School District							1,723,849
Foster-Glocester Regional School District							1,607,504
(1)School Lunch Programs							17,519,630
Total	$ 1,110,740	$2,383,313	$ 390,000	$ 1,662,735	$ 2,093,755	$ 6,514,476	$183,279,110

(1)Refer to Note (1) on Exhibit S-12.

Exhibit S-11-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

STATEMENT OF CERTAIN EXPENDITURES FOR STATE ASSISTANCE TO CITIES AND TOWNS
For the Fiscal Year Ended June 30, 1982

City or Town	State Aid	SHARED REVENUES					Total Disbursements to Cities and Towns
		Mfg. of Alcoholic Beverages	Dog Racing Taxes	Jai Alai	Beach Fees	Fines and Penalties	
Barrington	$ 100,993	$ 34	$ 70,480	$ 11,702	$	$ 2,700	$ 3,008,240
Bristol	60,804	35	22,422	3,723		5,260	3,670,166
Burrillville	36,908	20	16,644	2,811		1,345	3,655,500
Central Falls	34,944	37	14,164	2,362		3,530	4,228,351
Charlestown	23,500	6	21,659	3,618	15,151	3,495	793,459
Coventry	93,152	45	98,318	16,170		6,095	6,288,517
Cranston	304,220	146	103,987	17,394		20,815	11,290,827
Cumberland	84,893	52	42,673	7,120		1,815	6,207,717
East Greenwich	61,086	19	51,575	8,633		6,245	2,407,788
East Providence	219,889	95	93,490	15,620		16,670	6,764,921
Exeter	10,599	6	4,506	750		10	31,855
Foster	14,388	5	10,418	1,720		1,185	470,414
Glocester	24,914	10	7,868	1,317		1,315	881,862
Hopkinton	19,897	11	10,031	1,673		575	2,427,794
Jamestown	18,084	6	12,391	2,061		1,040	514,724
Johnston	96,267	43	34,662	5,850		10,035	3,516,426
Lincoln	68,711	32	34,535	5,808		2,750	2,860,261
Little Compton	13,861	5	7,368	1,226		600	518,533
Middletown	53,241	58	82,055	13,592		5,060	3,643,194
Narragansett	64,732	14	33,743	5,612	43,240	17,060	1,702,843
Newport	130,731	67	50,790	8,406		10,725	6,742,056
New Shoreham	5,455	1	2,619	443		790	142,567
North Kingstown	99,711	58	56,504	9,321		10,045	5,447,118
North Providence	102,787	48	73,395	12,223		14,735	3,586,676
North Smithfield	38,067	18	24,721	4,123		2,480	1,997,409
Pawtucket	239,457	151	91,397	15,134		16,045	13,969,379
Portsmouth	60,296	25	56,452	9,458		12,300	3,961,098
Providence	774,916	352	317,696	53,063		28,765	31,138,613
Richmond	13,168	5	6,575	1,103		400	1,396,728
Scituate	37,861	15	20,559	4,853		10,530	1,339,607
Smithfield	66,859	26	30,723	5,184		12,475	3,129,617
South Kingstown	82,549	33	36,382	6,083	5,094	15,125	2,774,339
Tiverton	50,367	25	22,326	3,734		2,175	3,667,741
Warren	38,443	21	16,692	2,798		4,740	2,170,777
Warwick	415,255	164	317,861	52,959		37,270	16,438,293
Westerly	74,200	34	69,617	19,900	53,369	12,315	2,852,074
West Greenwich	9,677	4	4,210	720		2,130	27,436
West Warwick	86,686	48	32,627	5,438		3,110	5,072,628
Woonsocket	142,508	92	53,840	8,995		4,835	12,220,747
Chariho Regional School District							336,912
Exeter-West Greenwich School District							1,723,849
Foster-Glocester Regional School District							1,607,504
(1)School Lunch Programs							17,519,630
Total	$3,874,076	$ 1,866	$2,057,975	$352,700	$116,854	$ 308,590	$ 204,146,190

(1)Refer to Note (1) on Exhibit S-12.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-12

GENERAL FUND
STATEMENT OF EXPENDITURES FOR SCHOOL OPERATIONS
CLASSIFIED BY CITIES AND TOWNS
Five Year Period Ended June 30, 1982

City or Town	Years Ended June 30				
	1982	1981	1980	1979	1978
Barrington	$ 2,656,346	$ 2,743,736	$ 2,576,201	$ 2,398,047	$ 2,124,206
Bristol	3,388,315	3,251,133	3,104,094	2,876,883	2,623,388
Burrillville	3,543,490	3,165,628	2,746,396	2,509,541	2,589,707
Central Falls	3,837,814	3,717,307	3,521,174	3,467,509	3,018,566
Charlestown	710,201	614,325	311,824	315,854	213,983
Coventry	5,951,594	5,686,033	5,678,846	4,597,415	4,843,962
Cranston	9,479,328	8,476,383	8,284,104	7,256,485	6,763,686
Cumberland	5,844,052	5,815,121	5,317,786	5,312,528	4,450,929
East Greenwich	2,116,056	1,943,611	1,703,749	1,497,833	1,381,101
East Providence	5,774,839	5,484,759	5,230,140	4,536,347	4,055,106
Foster	429,489	457,221	432,128	397,092	376,300
Glocester	834,977	749,970	768,574	721,084	662,630
Hopkinton	2,326,644	2,038,927	1,268,879	937,562	707,402
Jamestown	465,314	437,795	411,256	352,431	312,458
Johnston	3,233,995	3,310,672	3,467,293	2,437,833	2,544,378
Lincoln	2,511,131	2,308,753	2,124,070	2,145,160	1,847,404
Little Compton	469,580	460,927	400,756	389,315	304,989
Middletown	3,402,614	3,161,271	2,920,219	2,583,903	2,259,574
Narragansett	1,447,528	1,240,241	1,088,560	1,075,850	902,878
Newport	6,137,997	5,774,211	5,336,494	4,801,199	4,668,999
New Shoreham	122,441	114,518	97,754	99,068	102,650
North Kingstown	4,964,505	4,492,960	3,691,873	3,703,610	3,595,369
North Providence	3,115,116	2,963,804	2,565,426	2,347,538	2,089,542
North Smithfield	1,727,701	1,635,064	1,450,135	1,438,512	1,188,050
Pawtucket	11,664,545	10,642,735	9,811,928	8,964,447	7,816,886
Portsmouth	3,589,615	3,167,503	2,840,582	2,695,574	2,357,994
Providence	25,763,964	23,960,479	18,018,952	17,835,742	15,095,079
Richmond	1,321,555	989,632	507,990	464,412	409,422
Scituate	1,215,743	1,140,577	1,064,289	1,010,479	1,013,575
Smithfield	2,821,497	2,763,239	2,521,702	2,357,447	2,173,691
South Kingstown	2,524,835	2,473,382	2,201,472	1,969,743	1,765,856
Tiverton	3,536,260	3,099,671	2,857,758	2,809,539	2,305,795
Warren	2,036,941	1,790,709	1,587,899	1,733,781	1,339,665
Warwick	14,636,922	13,893,391	12,947,167	11,798,934	9,788,473
Westerly	2,492,790	2,502,393	2,524,708	2,091,653	1,901,028
West Warwick	4,710,754	4,361,468	3,392,840	3,215,836	3,017,193
Woonsocket	11,284,727	10,453,556	9,467,583	8,879,219	8,007,374
Charlestown, Richmond, Hopkinton Regional School District	336,912	283,273	1,842,277	1,460,463	1,398,754
Exeter-West Greenwich Regional School District	1,723,849	1,516,103	1,243,277	1,133,509	1,030,244
Foster-Glocester Regional School District	1,607,504	1,669,368	1,433,563	1,215,443	1,063,045
(1)School Lunch Programs	17,519,630	18,018,333	18,404,578	17,103,575	15,622,838
Total	$183,279,110	$172,770,182	$157,166,296	$144,938,395	$129,734,169

(1)School Lunch Programs are not included in classification by City and Town because figures were not available at time of publication.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-13

GENERAL FUND
STATEMENT OF STATE AID TO CITIES AND TOWNS
FIVE YEAR PERIOD ENDED JUNE 30, 1982
SECTION 45-13-1 OF THE GENERAL LAWS
(Apportioned on Basis of Tax Levy)

City or Town	Years Ended June 30				
	1982	1981	1980	1979	1978
Barrington	$ 100,993	$ 98,484	$ 76,385	$ 74,484	$ 78,084
Bristol	60,804	61,547	46,614	42,795	43,197
Burrillville	36,908	36,732	27,123	26,622	21,882
Central Falls	34,944	34,648	27,213	27,018	25,506
Charlestown	23,500	22,369	14,436	13,443	13,194
Coventry	93,152	91,519	74,812	69,072	69,780
Cranston	304,220	294,716	247,673	244,200	232,653
Cumberland	84,893	88,118	72,327	71,757	71,115
East Greenwich	61,086	59,523	46,256	44,040	45,549
East Providence	219,889	220,527	166,778	162,732	163,155
Exeter	10,599	10,285	7,510	7,110	7,077
Foster	14,388	15,305	11,938	11,823	10,746
Glocester	24,914	24,071	18,154	16,719	15,327
Hopkinton	19,897	20,914	16,606	15,564	16,215
Jamestown	18,084	17,603	14,448	13,365	13,029
Johnston	96,267	92,529	73,381	71,487	71,679
Lincoln	68,711	70,579	57,452	55,089	54,417
Little Compton	13,861	13,049	10,502	10,995	11,115
Middletown	53,241	52,699	42,340	42,267	42,318
Narragansett	64,732	64,080	49,338	43,176	44,100
Newport	130,731	122,996	97,240	97,275	93,651
New Shoreham	5,455	5,380	4,564	4,041	4,269
North Kingstown	99,711	97,067	74,721	70,743	65,277
North Providence	102,787	98,334	82,822	97,170	80,559
North Smithfield	38,067	38,071	28,917	27,375	29,664
Pawtucket	239,457	255,515	209,688	223,599	212,589
Portsmouth	60,296	60,455	43,910	45,303	44,481
Providence	774,916	671,390	580,154	590,625	589,779
Richmond	13,168	13,244	9,717	8,616	8,289
Scituate	37,861	37,390	29,347	28,845	27,981
Smithfield	66,859	66,243	51,220	50,769	50,523
South Kingstown	82,549	82,719	64,656	62,373	61,074
Tiverton	50,367	49,377	37,348	36,861	39,477
Warren	38,443	37,061	31,753	29,955	33,147
Warwick	415,255	412,840	339,900	339,150	378,066
Westerly	74,200	69,527	55,082	46,728	48,702
West Greenwich	9,677	9,192	7,738	5,799	5,637
West Warwick	86,686	88,050	71,863	63,699	64,833
Woonsocket	142,508	137,105	108,863	107,316	111,864
Totals	$ 3,874,076	$ 3,741,253	$ 3,030,789	$ 3,000,000	$ 3,000,000

Exhibit S-14

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF STATE AID TO CITIES AND TOWNS
ALCOHOLIC BEVERAGE TAX
FIVE YEAR PERIOD ENDED JUNE 30, 1982
SECTION 3-10-10 OF THE GENERAL LAWS
(Apportioned on Basis of Population)

City or Town	Years Ended June 30				
	1982	1981	1980	1979	1978
Barrington	$ 34	$ 840	$ 2,165	$ 2,353	$ 2,935
Bristol	35	853	2,200	2,391	2,982
Burrillville	20	481	1,241	1,348	1,682
Central Falls	37	894	2,306	2,505	3,125
Charlestown	6	136	351	381	476
Coventry	45	1,099	2,832	3,077	3,839
Cranston	146	3,550	9,153	9,945	12,405
Cumberland	52	1,271	3,277	3,561	4,442
East Greenwich	19	454	1,170	1,272	1,586
East Providence	95	2,304	5,940	6,454	8,051
Exeter	6	154	398	432	539
Foster	5	127	328	356	444
Glocester	10	247	638	693	865
Hopkinton	11	259	667	725	904
Jamestown	6	141	363	394	492
Johnston	43	1,053	2,715	2,950	3,680
Lincoln	32	774	1,996	2,168	2,705
Little Compton	5	113	293	318	397
Middletown	58	1,416	3,652	3,968	4,949
Narragansett	14	345	890	966	1,206
Newport	67	1,636	4,219	4,584	5,719
New Shoreham	1	23	59	64	79
North Kingstown	58	1,423	3,669	3,987	4,973
North Providence	48	1,164	3,002	3,262	4,069
North Smithfield	18	447	1,153	1,253	1,563
Pawtucket	151	3,679	9,486	10,307	12,857
Portsmouth	25	599	1,545	1,679	2,094
Providence	352	8,561	22,074	23,984	29,918
Richmond	5	125	322	350	436
Scituate	15	356	919	998	1,245
Smithfield	26	645	1,662	1,806	2,253
South Kingstown	33	808	2,083	2,264	2,824
Tiverton	25	599	1,545	1,679	2,094
Warren	21	502	1,293	1,405	1,753
Warwick	164	3,999	10,311	11,204	13,976
Westerly	34	826	2,130	2,314	2,887
West Greenwich	4	89	228	248	309
West Warwick	48	1,162	2,996	3,256	4,061
Woonsocket	92	2,238	5,770	6,269	7,821
Totals	$ 1,866	$ 45,392	$ 117,041	$ 127,170	$ 158,635

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-15

GENERAL FUND
STATEMENT OF STATE AID TO CITIES AND TOWNS
PARI-MUTUEL BETTING
FIVE YEAR PERIOD ENDED JUNE 30, 1982
CHAPTER 41-4 OF THE GENERAL LAWS
(Apportioned on Basis of Assessed Valuation)

City or Town	Years Ended June 30				
	1982(1)	1981(1)	1980(1)	1979(2)	1978(2)
Barrington	$ 82,182	$ 87,051	$ 84,552	$ 58,870	$ 39,774
Bristol	26,145	27,659	26,542	17,870	12,644
Burrillville	19,454	20,036	18,871	12,643	8,992
Central Falls	16,526	17,564	17,231	12,106	8,887
Charlestown	25,277	26,306	24,953	16,793	11,984
Coventry	114,487	122,169	70,663	23,353	16,749
Cranston	121,380	125,703	118,754	81,403	59,528
Cumberland	49,794	52,232	50,045	34,082	24,475
East Greenwich	60,208	62,911	60,196	40,764	29,256
East Providence	109,110	113,685	110,326	76,459	55,294
Exeter	5,255	5,478	4,937	3,112	2,149
Foster	12,138	8,895	6,056	3,964	2,805
Glocester	9,185	9,494	8,805	5,729	4,003
Hopkinton	11,704	12,083	11,541	7,933	5,725
Jamestown	14,452	15,074	14,206	9,560	6,858
Johnston	40,512	41,372	38,763	25,851	18,340
Lincoln	40,343	40,814	37,615	24,197	16,642
Little Compton	8,594	9,090	8,651	5,812	4,057
Middletown	95,647	53,599	23,976	16,249	11,692
Narragansett	39,355	41,190	39,356	26,900	19,410
Newport	59,196	63,147	61,765	42,953	31,221
New Shoreham	3,062	3,172	3,030	2,081	1,510
North Kingstown	65,826	69,254	64,887	42,814	30,253
North Providence	85,617	89,221	93,376	63,396	42,522
North Smithfield	28,844	29,738	28,137	19,127	13,754
Pawtucket	106,531	114,507	114,719	75,491	51,121
Portsmouth	65,909	69,802	44,236	17,658	12,610
Providence	370,759	391,392	380,739	264,165	194,013
Richmond	7,678	7,785	7,303	5,020	3,639
Scituate	25,412	14,700	13,643	9,376	6,752
Smithfield	35,908	36,950	35,125	23,602	16,771
South Kingstown	42,465	44,055	41,997	28,545	20,453
Tiverton	26,060	27,044	25,899	17,738	12,778
Warren	19,491	20,465	20,134	13,909	9,933
Warwick	370,820	388,285	370,916	259,581	177,960
Westerly	89,517	29,450	27,628	18,454	13,141
West Greenwich	4,930	4,894	4,339	2,719	1,897
West Warwick	38,066	39,299	37,023	25,146	18,122
Woonsocket	62,836	66,181	64,463	44,467	32,110
Totals	$ 2,410,675	$ 2,401,746	$ 2,215,398	$ 1,479,892	$ 1,049,879

(1) Dog Racing and Jai Alai
(2) Horse Racing, Dog Racing, and Jai Alai

Exhibit S-16

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
STATEMENT OF PAYMENTS OF FINES AND PENALTIES TO CITIES AND TOWNS
FOUR YEAR PERIOD ENDED JUNE 30, 1982
SECTION 31-43-5 OF THE GENERAL LAWS

City or Town	Years Ended June 30			
	1982	1981	1980	1979
Barrington	$ 2,700	$ 3,100	$ 4,200	$ 2,320
Bristol	5,260	2,210	2,520	3,105
Burrillville	1,345	1,250	1,275	1,345
Central Falls	3,530	5,695	3,490	2,095
Charleston	3,495	3,530	4,775	2,395
Coventry	6,095	5,550	5,045	4,250
Cranston	20,815	23,860	22,520	16,995
Cumberland	1,815	2,450	1,155	1,065
East Greenwich	6,245	8,905	5,045	3,025
East Providence	16,670	20,805	16,695	8,555
Exeter	10	-0-	85	45
Foster	1,185	985	1,020	920
Glocester	1,315	2,425	3,935	2,290
Hopkinton	575	2,455	1,445	830
Jamestown	1,040	780	990	315
Johnston	10,035	6,870	6,760	2,180
Lincoln	2,750	2,195	1,870	1,925
Little Compton	600	495	510	745
Middletown	5,060	7,190	6,605	3,650
Narragansett	17,060	12,510	6,355	3,470
Newport	10,725	19,875	11,000	9,465
New Shoreham	790	585	510	190
North Kingston	10,045	10,890	10,440	7,975
North Providence	14,735	12,575	4,060	2,645
North Smithfield	2,480	3,685	2,780	900
Pawtucket	16,045	12,190	7,630	4,710
Portsmouth	12,300	20,925	11,610	3,570
Providence	28,765	26,595	28,680	21,630
Richmond	400	330	165	255
Scituate	10,530	9,405	7,470	8,960
Smithfield	12,475	14,010	14,440	11,870
South Kingston	15,125	19,650	18,885	16,420
Tiverton	2,175	3,855	2,065	900
Warren	4,740	4,480	4,385	2,310
Warwick	37,270	32,805	25,915	25,650
Westerly	12,315	17,255	12,195	9,680
West Greenwich	2,130	1,825	1,540	815
West Warwick	3,110	4,570	6,325	4,405
Woonsocket	4,835	4,840	5,595	4,900
Total	$308,590	$333,605	$271,985	$198,770

STATISTICAL SECTION

STATE BONDED INDEBTEDNESS:

	Exhibit/ Schedule
State Bonded Indebtedness and Net Bonded Debt Per Capita - Ten Years	S-17
General Bonded Debt Expenditures - Ten Years	S-18
Chart of Net General Obligation Bonded Debt and Bonds Unissued - Supported by Taxes - Ten Years	S-19
Debt Service Requirements to Maturity - General Obligation Bonds	S-20

Exhibit S-17

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
STATE BONDED INDEBTEDNESS
AND NET BONDED DEBT PER CAPITA
TEN YEAR PERIOD ENDED JUNE 30, 1982

	General Obligation Bonded Debt							
Year Ended June 30	General Obligation Bonded Debt Supported by Taxes	Sinking Fund	Net General Obligation Bonded Debt Supported by Taxes	Per Capita Net General Obligation Bonded Debt Supported by Taxes	General Obligation Notes Issued in Anticipation of Federal Grants	Net General Obligation Bonded Debt	Per Capita Net General Obligation Bonded Debt	Special Bonded Debt Guaranteed by State
1973	$227,006,000	$10,125,497	$216,880,503	$ 228.36(1)	$35,000,000	$251,880,503	$ 265.21(1)	$42,185,000
1974	229,401,000	9,170,130	220,230,870	231.89(1)	16,000,000	236,230,870	248.74(1)	42,740,000
1975	234,776,000	9,749,572	225,026,428	236.94(1)				42,285,000
1976	236,628,000	8,535,343	228,092,657	240.17(1)				43,220,000
1977	233,245,000	1,685,000	231,560,000	243.82(1)				42,640,000
1978	238,900,000	1,685,000	237,215,000	249.77(1)				42,050,000
1979	237,255,000	1,685,000	235,570,000	248.04(1)				41,450,000
1980	227,960,000	1,435,000	226,525,000	238.51(1)				38,850,000
1981	203,220,000	500,000	202,720,000	214.03(2)				38,215,000
1982	215,060,000	500,000	214,560,000	226.53(2)				41,165,000

(1) Based on Federal Census 1970, Population 949,723.
(2) Based on Federal Census 1980, Population 947,154.

Exhibit S-18

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL BONDED DEBT EXPENDITURES

Ten Year Period Ended June 30, 1982

Fiscal Year	Principal	Interest	Total Debt Service
1973	$16,637,106	$12,189,076(1)	$28,826,182
1974	17,430,000	12,283,719(1)	29,713,719
1975	18,825,000	12,080,016(1)	30,905,016
1976	19,858,000	11,722,791(2)	31,580,791
1977	21,420,000	12,213,420(1)	33,633,420
1978	22,795,000	12,305,627(1)	35,100,627
1979	22,945,000	11,953,906(3)	34,898,906
1980	24,045,000	12,021,925(4)	36,066,925
1981	23,805,000	11,610,179	35,415,179
1982	23,160,000	12,399,861	35,559,861

(1) Includes interest of $1,347,850 paid in behalf of Newport Turnpike and Bridge Authority.

(2) Includes interest of $1,297,850 paid in behalf of Newport Turnpike and Bridge Authority.

(3) Includes interest of $847,850 paid in behalf of Newport Turnpike and Bridge Authority.

(4) Includes interest of $773,923 paid in behalf of Newport Turnpike and Bridge Authority.

Exhibit S-19

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
NET GENERAL OBLIGATION BONDED DEBT AND BONDS UNISSUED
SUPPORTED BY TAXES

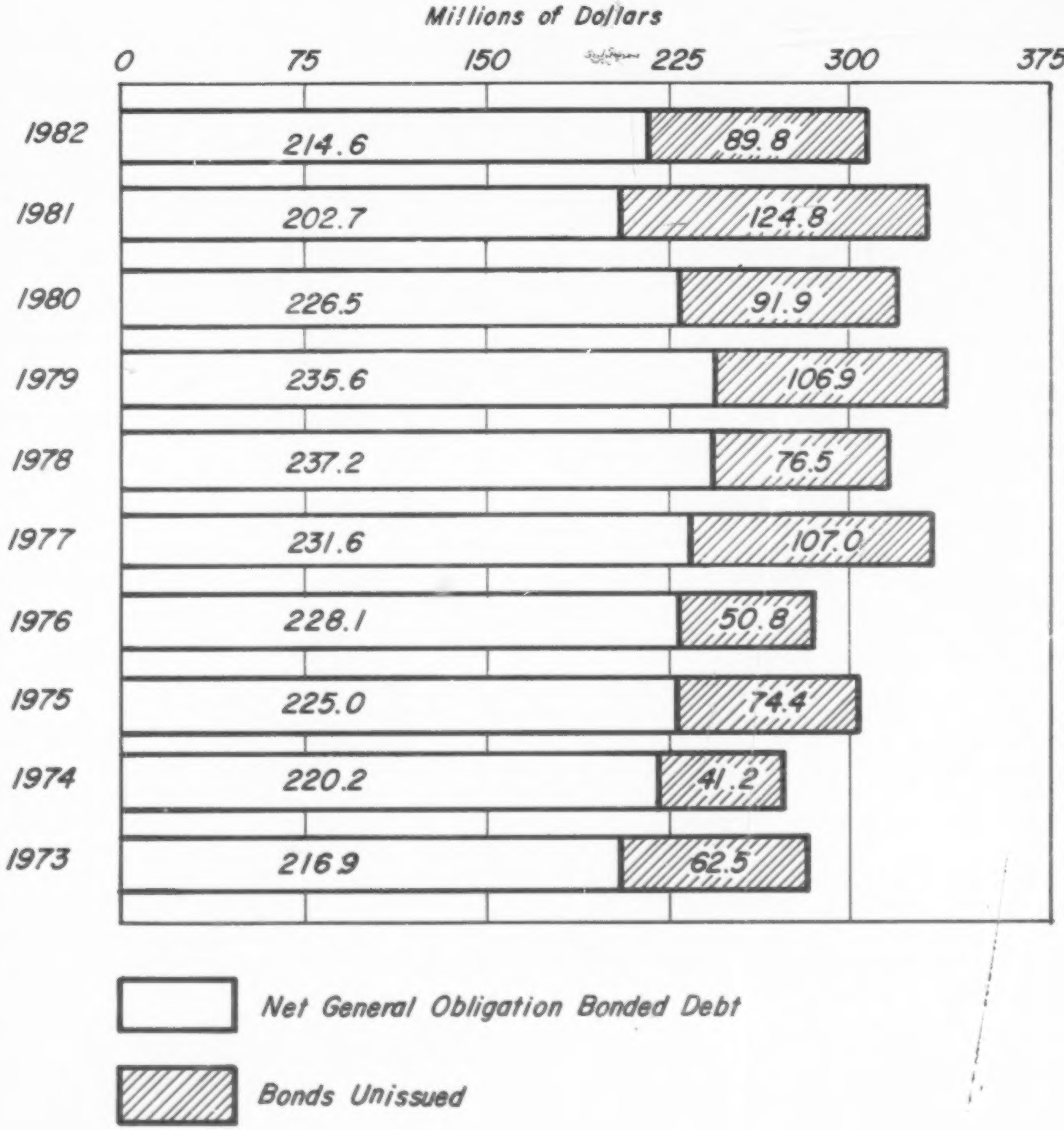


Exhibit S-20

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

DEBT SERVICE REQUIREMENTS TO MATURITY - GENERAL OBLIGATION BONDS
June 30, 1982

Fiscal Year	Interest	Interest	Total Requirements
1983	$ 25,425,000 (1)	$ 13,714,024	$ 39,139,024
1984	23,545,000	12,300,348	35,845,348
1985	20,700,000	10,962,985	31,662,985
1986	18,285,000	9,756,456	28,041,456
1987	16,755,000	8,674,295	25,429,295
1988	15,020,000	7,666,919	22,686,919
1989	14,015,000	6,746,130	20,761,130
1990	12,745,000	5,874,668	18,619,668
1991	11,805,000	5,069,421	16,874,421
1992	10,465,000	4,336,688	14,801,688
1993	9,275,000	3,665,621	12,940,621
1994	7,880,000	3,044,932	10,924,932
1995	6,495,000	2,478,988	8,973,988
1996	5,740,000	1,968,887	7,708,887
1997	4,905,000	2,500,475	6,405,475
1998	3,580,000	1,113,525	4,693,525
1999	2,495,000	804,150	3,299,150
2000	1,970,000	538,525	2,508,525
2001	1,970,000	316,063	2,286,063
2002	1,970,000	105,787	2,075,787
2003	20,000	325	20,325
Totals	$215,060,000	$100,639,212	$315,699,212

(1) Includes $500,000 for Sinking Fund Bonds.

STATISTICAL SECTION

Exhibit/
Schedule

OTHER:

Combined Costs of Employees' Benefit Programs - All Funds - Five Years.......... S-21

Chart of Major Construction Programs - All Funds - Ten Years.......... S-22

Chart of Federal Grants Received - All Funds - Ten Years........ S-23

Investments Outstanding - All Funds - Five Years................ S-24

Statement of Expenditures - General Fund and Special Revenue Funds.......... S-25

Summary of Expenditures by Budget Accounts - General Fund and Special Revenue Funds.......... S-26

Employment Insurance Programs - Summary of Revenues and Expenditures - Ten Years.......... S-27

Exhibit S-21

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATION

COMBINED COSTS OF EMPLOYEES' BENEFIT PROGRAMS - ALL FUNDS (1)

FIVE YEAR PERIOD ENDED JUNE 30, 1982

	Years Ended June 30				
	1982	1981	1980	1979	1978
Employees' Retirement					
State Share	$ 26,096,334	$20,528,797	$16,825,827	$12,379,485	$15,379,485
Employees' Share	13,831,835	13,095,065	11,908,078	10,160,749	9,154,468
Total	$ 39,928,169	$33,623,862	$28,733,905	$22,540,234	$24,417,602
Teachers' Insurance and Annuity					
State Share	$ 3,676,815	$ 3,368,773	$ 3,143,353	$ 2,901,262	$ 2,515,944
Employees' Share	2,799,110	2,424,873	2,196,882	1,954,846	1,687,384
Total	$ 6,475,925	$ 5,793,646	$ 5,340,235	$ 4,856,108	$ 4,203,328
Social Security (F.I.C.A.)					
State Share	$ 20,574,081	$18,541,242	$16,492,264	$14,031,870	$12,794,430
Employees' Share	20,574,081	18,541,242	16,492,264	14,031,870	12,794,430
Total	$ 41,148,162	$37,082,484	$32,984,528	$28,063,740	$25,588,860
Unemployment Compensation					
State Cost	$ 3,080,432	$ 2,071,145	$ 3,289,653	$ 2,996,294	$ 2,877,534
Workers' Compensation					
State Cost	(2)$ 6,486,559				
Medical Insurance					
State Share	$ 22,438,576	$17,354,828	$14,866,327	$13,761,813	$12,617,530
Employees' Share	398,258	511,429	635,363	381,655	1,131,470
Total	$ 22,836,834	$17,866,257	$15,501,690	$14,143,468	$13,749,000
Group Life Insurance					
State Share	$ 158,663	$ 150,146	$ 197,531	$ 441,434	$ 368,798
Employees' Share	1,591,247	1,499,123	1,398,066	1,262,927	1,186,475
Total	$ 1,749,910	$ 1,649,269	$ 1,595,597	$ 1,704,361	$ 1,555,273
Employees' Benefit Program - Grand Totals	$121,705,991	$98,086,663	$87,445,608	$74,304,205	$72,391,597
Total State Cost	$ 82,511,460	$62,014,931	$54,814,955	$46,512,158	$46,437,370
Total Employees' Cost	$ 39,194,531	$36,071,732	$32,630,653	$27,792,047	$25,954,227

(1) State share is the related cost of benefit programs based on payroll costs and/or employer participation. Employees' share reflects the gross payroll deductions for benefit programs.

(2) Comparable figures for prior years not available.

Exhibit S-22

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

MAJOR CONSTRUCTION PROGRAMS – ALL FUNDS

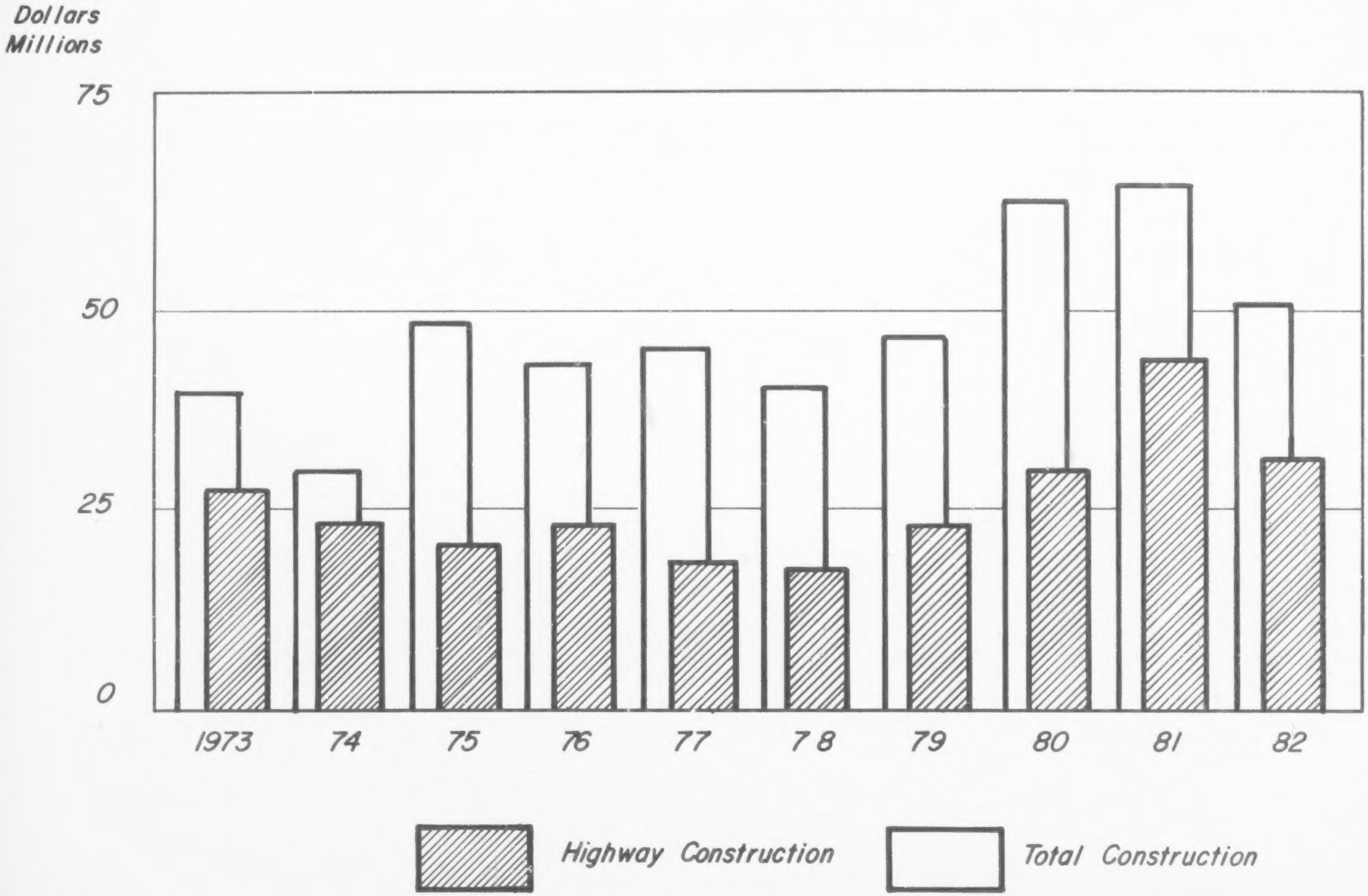


Exhibit S-23

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
FEDERAL GRANTS RECEIVED ALL FUNDS

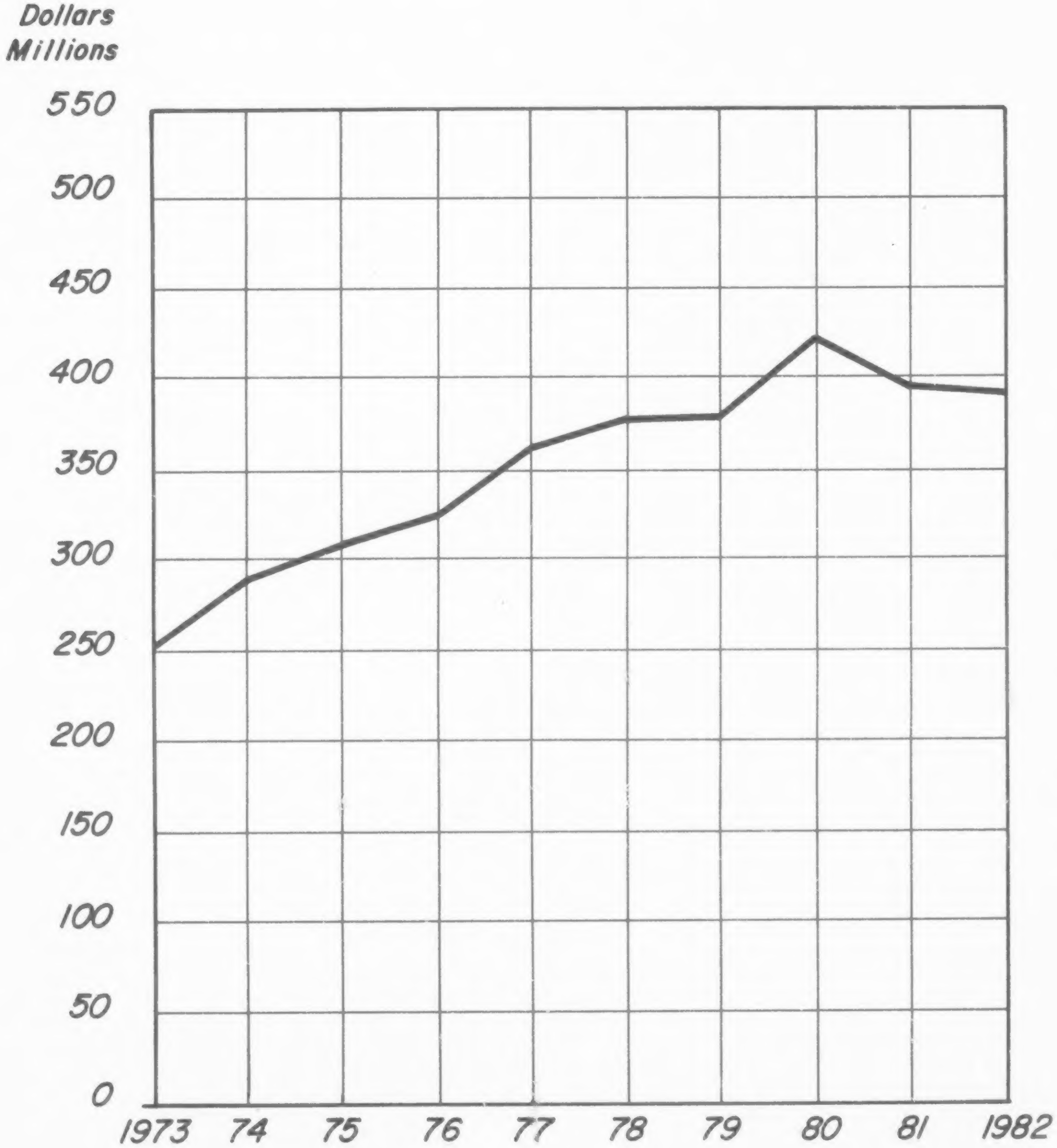


Exhibit S-24-1

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

INVESTMENTS OUTSTANDING - ALL FUNDS

Five Year Period Ended June 30, 1982

	1982	1981	1980	1979	1978
GENERAL FUND (Exhibit A-1)	$ 13,916,998	$ 27,562,353	$ 74,397,525	$ 72,727,231	$ 41,300,000
SPECIAL REVENUE FUNDS (Exhibits B-3, 5, 7, 12)					
Highway Fund	$ 4,000,000	$	$ 4,150,000	$ 10,146,528	$ 10,697,798
Federal University Fund	55,867	55,372	55,366	55,354	55,339
R.I. Temporary Disability Insurance Reserve Fund	40,403,840	38,514,031	34,864,750	29,369,556	23,757,708
Recreation Area Development Fund	1,375,000	895,000	679,000	740,000	1,000,000
Dr. John E. Donley Rehabilitation Center Fund	3,500,000	2,825,914	2,398,384	1,745,000	1,370,000
Public Utilities Reserve Fund	35,000		69,457	40,000	70,000
Second Injury Indemnity Fund	2,658,000	1,430,672	1,197,719	2,100,000	430,000
Total - Special Revenue Funds - Other	$ 52,027,707	$ 43,720,989	$ 43,414,676	$ 44,196,438	$ 37,380,845
CAPITAL PROJECTS FUNDS					
Bond Capital Fund (Exhibit D-1)	$ 12,301,250	$ 1,100,000	$ 26,029,100	$ 47,656,528	$ 40,647,215
1976 VETERANS' BONUS FUND	$				2,750,000
DEBT SERVICE FUND					
Sinking Fund (Exhibit C-1)	$ 500,000	$ 498,000	$ 1,433,000	$ 1,684,995	$ 1,682,119
AUTOMOTIVE EQUIPMENT FUND	$ 658,000	$ 415,000	$ 905,000	$ 150,000	$

Exhibit S-24-2

INVESTMENTS OUTSTANDING - ALL FUNDS

Five Year Period Ended June 30, 1982

	1982	1981	1980	1979	1978
TRUST AND AGENCY FUNDS (Exhibits G-3, 5, 7, 10)					
Unclaimed Property Fund	$	$	$	$ 30,000	$ 30,000
Municipal Employees' Retirement Fund	84,943,151	74,947,412	64,381,315	55,496,839	48,973,230
Employees' Retirement Fund	539,042,136	463,849,109	397,200,778	348,221,492	314,912,960
Violent Crimes Indemnity Fund	793,000	649,000	359,984	144,000	
R.I. Veterans' Home Fund	450,000	395,000	317,286	285,000	205,000
Real Estate Recovery Fund	182,000	174,000	138,101	97,000	
Permanent School Fund	757,000	745,000	690,000	643,000	657,000
Custodial Funds - State Institutions	2,003,000	2,075,000	2,426,910	2,575,000	2,458,532
Touro Jewish Synagogue Fund	172,846	142,846	137,335	139,929	139,929
Payroll Clearing Fund	4,707,500	3,288,000	8,132,000	7,120,000	6,901,000
Total - Trust and Agency Funds	$633,050,633	$546,265,367	$473,783,709	$414,752,260	$374,277,651
(2) ENTERPRISE FUNDS (Exhibits E-4, 7, 10, 13, 16)					
Blackstone Valley District Fund	$ 3,000,000	$	$	$ 1,850,000	$ 2,200,000
Recreation Building Mortgage Insurance Fund	238,000				30,000
Industrial Building Mortgage Insurance Fund	1,855,000	1,940,000	1,668,369	1,385,000	1,540,000
Water Development Fund	970,000	870,000	858,389	945,000	787,185
State Lottery Fund	514,843	729,237	2,400,000	2,250,000	1,700,000
Total - Enterprise Funds	$ 6,577,843	$ 3,539,237	$ 4,926,758	$ 6,430,000	$ 6,257,185
GRAND TOTAL	$719,032,431	$623,100,946	$624,889,768	$587,597,452	$504,295,015

(1) Bonds, U.S. Treasury Notes maturing after one year, and Certificates of Deposit are carried at par value. U.S. Treasury Notes and Commercial Paper maturing within one year, and Stocks are carried at cost.

(2) Investments of the Rhode Island Higher Education Authority, which are not in the custody of the General Treasurer, are not included on this statement.

Exhibit S-25

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

STATEMENT OF EXPENDITURES
GENERAL FUND AND SPECIAL REVENUE FUNDS
For the Fiscal Years Ended June 30, 1982 and 1981

GENERAL FUND	1982	1981	Increase Decrease *
Department of Mental Health, Retardation and Hospitals	$ 127,846,153	$ 117,039,752	$10,806,401
Department of Health	27,234,639	26,409,742	824,897
Department of Social and Rehabilitative Services	354,204,030	328,029,502	26,174,528
Department of Corrections	23,388,965	20,952,472	2,436,493
Department of Elementary and Secondary Education	212,365,822	287,728,040	75,362,218*
Department of State Library Services	2,648,087	2,714,895	66,808*
Department of Labor	3,753,014	6,879,634	3,126,620*
Department of Environmental Management	23,783,241	20,525,179	3,258,062
Department of Business Regulation	2,455,858	2,267,997	187,861
Department of Transportation	63,040,946	59,562,859	3,478,087
Executive Department	26,219,420	24,772,624	1,446,796
Department of State	1,838,605	2,051,918	213,313*
Department of Attorney General	4,002,104	3,578,040	424,064
Treasury Department	2,103,165	1,786,957	316,208
Department of Administration	30,626,283	28,286,979	2,339,304
Department of Community Affairs	35,550,994	33,586,190	1,964,804
Legislative Department	5,908,370	5,297,608	610,762
Judicial Department	16,165,979	15,522,978	643,001
Other Commissions and Agencies	12,735,624	9,282,765	3,452,859
General	9,977,760	5,729,793	4,247,967
Special Legislative Appropriations	668,380	343,933	324,447
Department of Economic Development	17,568,807	26,727,830	9,159,023*
Department of Elderly Affairs	7,307,746	7,038,618	269,128
Department for Children and Their Families	33,842,817	30,978,445	2,864,372
Office of Higher Education	89,303,811		89,303,811
Total General Fund	$1,134,540,620	$1,067,094,750	$67,445,870
SPECIAL REVENUE FUNDS			
Highway	$ 33,237,640	$ 43,169,497	$ 9,931,857*
University - Colleges	177,363,850	168,474,226	8,889,624
Recreation Area Development	1,512,131	1,517,419	5,288*
Dr. John E. Donley Rehabilitation Center	1,110,245	766,663	343,582
Public Utilities	494,106	508,223	14,117*
Second Injury Indemnity	2,377,883	1,298,463	1,079,420
Employment Security	134,382,836	119,073,962	15,308,874
R.I. Temporary Disability Insurance	28,880,849	26,029,794	2,851,055
Total Special Revenue Funds	$ 379,359,540	$ 360,838,247	$18,521,293
GRAND TOTAL	$1,513,900,160	$1,427,932,997	$85,967,163

Exhibit S-26-1

STATE OF RHODE ISLAND PLANTATIONS

SUMMARY OF EXPENDITURES BY BUDGET ACCOUNTS
GENERAL FUND AND SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1982

			SPECIAL REVENUE							
Budget Accounts	Combined Total of Funds	General Fund	Highway Fund	Recreation Area Development Fund	Dr. John E. Donley Rehabilitation Center	Public Utilities Reserve	(1) University-College	Second Injury Indemnity	Temporary Disability Insurance	Employment Security
PERSONAL SERVICES										
Classified	$ 226,709,136	$ 190,188,148	$ 1,859,931	$	$ 439,479	$	$ 22,716,208	$ 15,164	$ 1,684,980	$ 9,805,226
Unclassified	47,187,240	37,424,799			51,341		9,419,620		20,806	270,674
Non-Classified	69,745,737	7,537,073					62,208,664			
Special	23,009,018	18,725,677		64,407	82,092	453,665	3,280,718		63,648	338,811
Total	$ 366,651,131	$ 253,875,697	$ 1,859,931	$ 64,407	$ 572,912	$ 453,665	$ 97,625,210	$ 15,164	$ 1,769,434	$ 10,414,711
Employee Benefit Program										
Employees' Retirement	$ 27,289,014	$ 22,957,705	$ 179,146	$	$ 42,107	$	$ 2,963,947	$ 1,572	$ 162,221	$ 982,316
Social Security (F.I.C.A.)	20,138,198	14,167,537	113,736		27,158		5,057,613	1,012	99,952	671,190
Unemployment Compensation - State Employees	3,001,101	2,014,961	110		3,533		607,950		6,777	367,770
Employees' Medical Insurance	22,126,411	15,908,218	124,596		32,165		5,177,753	1,506	116,369	765,804
Employees' Group Life Insurance	155,226	113,752	902		190		34,346	10	2,321	3,705
Teachers' Insurance and Annuity Association	3,730,677	23,428					3,707,249			
Workers' Compensation - State Employees	6,558,939	6,100,312	2,849				440,067		145	15,566
Total - Employee Benefit Program	$ 82,999,566	$ 61,285,912	$ 421,339	$	$ 105,153	$	$ 17,988,925	$ 4,100	$ 387,785	$ 2,806,356
Total Personal Services	$ 449,650,697	$ 315,161,610	$ 2,281,270	$ 64,407	$ 678,065	$ 453,665	$115,614,135	$ 19,264	$ 2,157,219	$ 13,221,062
OPERATING SUPPLIES AND EXPENSES										
General and Office Expense										
Postage	$ 2,658,579	$ 2,065,324	$	$	$ 3,172	$ 26	$ 473,807	$	$ 115,508	$ 742
Telephone and Telegraph	6,226,284	4,026,392			5,527		1,916,289		14,459	263,617
Office Expense	2,020,940	1,140,600			2,651	112	730,948		3,183	143,446
Dues and Subscriptions	849,250	620,485		31	1,583		217,248		204	9,699
Freight, Cartage, and Express	517,355	395,601				328	117,715			3,711
Insurance	2,042,145	1,457,296					581,431		127	3,291
Total - General and Office Expense	$ 14,314,553	$ 9,705,698	$	$ 31	$ 12,933	$ 466	$ 4,037,438	$	$ 133,481	$ 424,506
Printing, Binding and Advertising	$ 4,647,906	$ 3,211,375	$	$ 987	$ 3,324	$ 13,967	$ 1,247,353	$	$ 34,150	$ 136,750
Travel										
Personally-Owned Cars	$ 1,941,868	$ 1,679,841	$	$	$ 5,225	$ 538	$ 201,894	$	$ 4,594	$ 49,776
Out-of-State	1,794,436	550,991			3,936	23,099	1,193,610			22,800
Other Travel	165,757	106,932		37	27,649	4	30,425			710
Total - Travel	$ 3,902,061	$ 2,337,764	$	$ 37	$ 36,810	$ 23,641	$ 1,425,929	$	$ 4,594	$ 73,286
Automotive Expense	$ 5,476,602	$ 5,064,788	$	$	$ 6,582	$	$ 390,248	$	$ 1,443	$ 13,541
Repairs										
Repairs and Maintenance - Buildings and Structures	$ 3,374,036	$ 2,135,579	$	$ 5,761	$ 3,169	$	$ 1,102,394	$	$ 6,794	$ 120,339
Repairs and Maintenance - Highways and Walks	980,385	961,212					19,173			
Other Repairs	2,718,156	1,139,743			1,318		1,448,488		5,760	122,847
Total - Repairs	$ 7,052,577	$ 4,236,534	$	$ 5,761	$ 4,487	$	$ 2,570,055	$	$ 12,554	$ 243,186

Exhibit S-26-2

SUMMARY OF EXPENDITURES BY BUDGET ACCOUNTS
GENERAL FUND AND SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1982

Budget Accounts	Combined Total of Funds	General Fund	SPECIAL REVENUE							
			Highway Fund	Recreation Area Development Fund	Dr. John E. Donley Rehabilitation Center	Public Utilities Reserve	(1) University-College	Second Injury Indemnity	Temporary Disability Insurance	Employment Security
OPERATING SUPPLIES AND EXPENSES (Cont.)										
Equipment-Replacements										
Automotive Equipment	$ 362,765	$ 151,703	$	$	$ 6,630	$	$ 204,432	$	$	$
Buildings and Plant Equipment	268,463	177,172			150		91,141			
Construction Equipment	7,344	4,544					2,800			
Education and Recreational Equipment	95,950	4,921			50		90,979			
Farm Equipment and Livestock	6,236	2,261					3,975			
Household Furniture and Equipment	43,371	18,848			780		23,743			
Medical, Surgical, and Laboratory Equipment	9,164	7,354			1,135		675			
Office Furniture and Equipment	106,411	50,384					56,027			
Other Equipment - Replacements	26,144	23,170			22		2,952			
Total - Equipment - Replacements	$ 925,848	$ 440,357	$	$	$ 8,767	$	$ 476,724	$	$	$
Rentals										
Rentals of Outside Property	$ 6,994,684	$ 5,731,743	$	$ 73,000	$	$ 520	$ 222,600	$	$ 68,378	$ 898,443
Rental of Equipment	7,549,717	4,481,743			3,111	116	2,763,688		23,342	277,717
Rental of Clothing	11,805	6,464					5,341			
Total - Rentals	$ 14,556,206	$ 10,219,950	$	$ 73,000	$ 3,111	$ 636	$ 2,991,629	$	$ 91,720	$ 1,176,160
Food	$ 16,191,964	$ 14,135,675	$	$	$ 2,340	$	$ 2,053,949	$	$	$
Fuel	$ 11,719,104	$ 8,556,076	$	$	$ 7,772	$	$ 3,127,198	$	$	$ 28,058
Light, Heat, Power, and Water	$ 9,513,440	$ 4,919,257	$	$ 564	$ 4,884	$	$ 4,399,771	$	$ 9,221	$ 179,743
Clothing and Clothing Materials	$ 1,088,729	$ 986,943	$	$ 133	$ 1,362	$	$ 100,291	$	$	$
Special Supplies and Expense										
Patients' Linens	$ 74,385	$ 74,385	$	$	$	$	$	$	$	$
Agricultural, Horticultural, and Fishery	172,946	111,608		253			61,085			
Educational and Recreational	2,308,207	503,836			10,269		1,794,102			
Household, Laundry, and Cleaning	1,726,179	1,314,134			1,323		407,710		2,276	736
Medical, Surgical, and Laboratory	3,252,471	3,187,969			1,765		57,263		92	5,382
Military	49,757	49,757								
Highway Safety and Land	1,945,489	1,924,752		125			20,612			
Building and Machinery	1,098,214	326,904		1,464	158		769,509			179
Central Services (Data Processing, etc.)	4,816,339	4,812,615			284					3,440
Medicines and Drugs	1,440,468	1,401,609					38,452		257	150
Management Information Services - Educational Facilities	339,845	122,500					217,335			10
Total - Special Supplies and Expenses	$ 17,224,300	$ 13,830,069	$	$ 1,842	$ 13,799	$	$ 3,366,068	$	$ 2,625	$ 9,897
Central Laundry Services	$ 1,958,735	$ 1,919,973	$	$	$	$	$ 34,995	$	$	$ 3,767
Other Operating Supplies and Expenses	$ 3,331,679	$ 1,735,832	$	$	$ 59	$ 1,325	$ 1,588,301		$ 98	$ 6,064
Purchase of Service from Statewide Planning Program	$ 1,209,207	$ 816,035	$ 387,235	$	$	$	$ 5,937	$	$	$
Total - Operating Supplies and Expenses	$ 113,132,911	$ 82,116,326	$ 387,235	$ 82,355	$ 106,230	40,035	$ 27,815,886	$	$ 289,886	$ 2,294,958

Exhibit S-26-3

SUMMARY OF EXPENDITURES BY BUDGET ACCOUNTS
GENERAL FUND AND SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1982

			SPECIAL REVENUE							
Budget Accounts	Combined Total of Funds	General Fund	Highway Fund	Recreation Area Development Fund	Dr. John E. Donley Rehabilitation Center	Public Utilities Reserve	(1) University-College	Second Injury Indemnity	Temporary Disability Insurance	Employment Security
CAPITAL OUTLAYS										
Automotive Equipment	$ 143,969	$ 106,291	$	$	$	$	$ 37,678	$	$	$
Building and Plant Equipment	220,743	31,369			288		189,086			
Construction Equipment	5,243	4,443					800			
Educational and Recreational Equipment	4,321,478	743,478					3,578,000			
Farm Equipment and Livestock	17,619	10,314					7,305			
Household Furniture and Equipment	199,640	73,465					126,175			
Medical, Surgical, and Laboratory	153,567	142,060					11,507			
Office Furniture and Equipment	1,124,176	440,219					644,377		795	38,785
Other Equipment - Additional	909,328	233,155				406	644,569			11,198
Buildings and Other Structures	3,520,982	2,519,096		71,763	325,577		601,730			2,816
Highway Construction	30,118,441	789,429	29,323,522	2,579			2,911			
Improvement other than Buildings	2,392,692	952,827		1,257,289			182,576			
Land	899,433	899,433								
Total - Capital Outlays	$ 44,027,311	$ 6,945,579	$29,323,522	$ 1,331,631	$ 325,865	$ 406	$ 6,046,714	$	$ 795	$ 52,799
GRANTS AND CLAIMS										
Medical Assistance	$ 202,538,397	$ 202,538,397	$	$	$	$	$	$	$	$
Aid to Aged, Blind or Disabled	7,055,704	7,055,704								
Aid to Families of Dependent Children	76,844,373	76,844,373								
General Public Assistance	20,538,227	20,538,227								
Aid to Veterans and Dependents										
Support of State Dependents and Delinquents	9,895,985	9,895,985								
Promotion of Public Education	173,497,059	171,801,014			85		1,517,400			178,560
Teachers' Pensions	14,809,368	14,809,368								
State Aid to Cities and Towns	4,132,639	4,132,639								
Other Grants and Claims	243,049,692	96,522,217					5,125	1,429,626	26,442,545	118,650,179
Certain Pension and Retirement Costs	1,209,068	1,209,068								
Total - Grants and Claims	$ 753,570,512	$ 605,346,992	$	$	$ 85	$	$ 1,522,525	$1,429,626	$26,442,545	$118,828,739
FIXED CHARGES AND MISCELLANEOUS										
Interest on Bonds, etc.	$ 16,295,632	$ 14,374,307	$	$	$	$	$ 1,921,325	$	$	$
Serial Bond Payments	22,442,736	19,060,000					3,382,736			
Other	2,762,536	922,993	33,756				849,851		740,266	215,670
Total - Fixed Charges and Miscellaneous	$ 41,500,904	$ 34,357,300	$ 33,756	$	$	$	$ 6,153,912	$	$ 740,266	$ 215,670
TRANSFER OF FUNDS										
Interfund Transfer	$ 119,490,396	$ 90,612,813	$ 243,622	$	$	$	$ 127,957	$	$28,452,004	$ 54,000
TOTAL EXPENDITURES AND ENCUMBRANCES	$1,521,372,731	$1,134,540,620	$32,269,405	$ 1,478,393	$ 1,110,245	$ 494,106	$157,281,129	$1,448,890	$58,082,715	$134,667,228

(1) Includes Federal University and State Colleges Federal Loan Funds.

Exhibit S-27

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

SUMMARY OF REVENUES AND EXPENDITURES EMPLOYMENT INSURANCE PROGRAMS

Ten Year Period Ended June 30, 1982

Year Ended June 30	Employment Security Program		Temporary Disability Insurance Program	
	Revenues	Expenditures	Revenues	Expenditures
1973	$ 59,436,581	$ 65,709,274	$15,522,255	$ 16,794,357
1974	64,726,422	75,973,843	20,280,850	17,765,132
1975	103,509,796	147,481,637	21,430,096	18,220,383
1976	130,876,717	160,662,779	21,511,274	17,876,071
1977	115,490,602	130,244,566	23,488,737	19,402,412
1978	90,325,771	116,207,779	24,661,980	20,230,469
1979	86,227,425	100,593,442	27,313,175	21,504,256
1980	100,712,114	113,281,302	29,191,070	23,722,396
1981	127,521,363	119,073,962	30,406,686	26,029,794
1982	129,682,145	134,382,836	30,343,049	28,880,849